

# 附錄三

## Appendix 3

### 財務報表

### Financial Statements

於2023年8月31日財務狀況表(以港幣列示)

Statement of Financial Position at 31 August 2023 (Expressed in Hong Kong dollars)

		2023 \$	2022 \$
<b>非流動資產</b>	<b>Non-current assets</b>		
物業、廠房及設備	Property, plant and equipment	122,024,071	73,017,362
使用權資產	Right-of-use assets	3,028,816	11,130,381
		<u>125,052,887</u>	<u>84,147,743</u>
<b>流動資產</b>	<b>Current assets</b>		
存貨	Inventories	1,046,782	1,196,204
預付款項、按金及其他應收款項	Prepayments, deposits and other receivables	65,097,032	35,964,377
現金及銀行存款	Cash and bank deposits	463,900,802	428,257,717
		<u>530,044,616</u>	<u>465,418,298</u>
<b>流動負債</b>	<b>Current liabilities</b>		
應付賬款、應計項目及遞延收入	Accounts payables, accruals and deferred income	260,310,191	113,964,034
合約負債	Contract liabilities	64,938	4,946,791
租賃負債	Lease liabilities	3,124,903	8,298,764
		<u>263,500,032</u>	<u>127,209,589</u>
<b>流動資產淨額</b>	<b>Net current assets</b>	<u>266,544,584</u>	<u>338,208,709</u>
<b>資產總值減流動負債</b>	<b>Total assets less current liabilities</b>	<u>391,597,471</u>	<u>422,356,452</u>
<b>非流動負債</b>	<b>Non-current liabilities</b>		
應付賬款及應計項目	Accounts payable and accruals	11,233,411	15,716,154
租賃負債	Lease liabilities	—	3,124,903
		<u>11,233,411</u>	<u>18,841,057</u>
<b>資產淨額</b>	<b>Net assets</b>	<u>380,364,060</u>	<u>403,515,395</u>
<b>儲備</b>	<b>Reserves</b>		
累計盈餘	Accumulated surplus	<u>380,364,060</u>	<u>403,515,395</u>

截至2023年8月31日止年度全面收益表(以港幣列示)

Statement of comprehensive income for the year ended 31 August 2023 (Expressed in Hong Kong dollars)

		2023	2022
		\$	\$
收入	<b>Income</b>		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	<b>188,706,693</b>	178,276,408
國際和專業及其他本地考試	International and professional and other local examinations	<b>91,046,313</b>	90,597,210
全港性系統評估	Territory-wide System Assessment	<b>103,063,000</b>	77,351,000
銷售刊物及牌照費	Sale of publications and license fee	<b>12,801,553</b>	13,357,910
政府補助	Government grants	—	198,270,000
利息收入	Interest income	<b>17,253,699</b>	2,683,028
雜項收入	Sundry income	<b>19,316,269</b>	16,183,167
		<b>432,187,527</b>	576,718,723
支出	<b>Expenditure</b>		
員工成本	Staff costs	<b>235,659,963</b>	234,292,027
考試人員開支	Examination personnel expenses	<b>75,690,659</b>	57,883,355
行政及其他營運費用	Administrative and other operating expenses	<b>110,968,821</b>	115,642,527
折舊	Depreciation	<b>32,914,751</b>	32,181,627
融資成本	Finance costs	<b>104,668</b>	170,906
		<b>455,338,862</b>	440,170,442
年度(赤字)/盈餘及全面(虧損)/收益總額	<b>(Deficit)/Surplus and total comprehensive (loss)/income for the year</b>	<b>(23,151,335)</b>	136,548,281

截至2023年8月31日止年度儲備變動表(以港幣列示)

Statement of changes in reserves for the year ended 31 August 2023 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated surplus \$
於2021年9月1日	At 1 September 2021	266,967,114
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	136,548,281
於2022年8月31日及2022年9月1日	At 31 August 2022 and 1 September 2022	403,515,395
年度赤字及全面虧損總額	Deficit and total comprehensive loss for the year	(23,151,335)
於2023年8月31日	At 31 August 2023	380,364,060