

CONSOLIDATED INCOME STATEMENT AND STATEMENT OF COMPREHENSIVE INCOME

綜合收益表及全面收益表

For the year ended 31 March 2021 截至2021年3月31日止年度

| | | Note | 2021 | 2020 |
|--|---------------------------|------|------------------|------------------|
| | | 附註 | HK\$'000 港幣仟元 | HK\$'000 港幣仟元 |
| Revenue | 收入 | 8 | 706,267 | 1,034,794 |
| Cost of sales | 銷售成本 | | (381,542) | (529,403) |
| Gross profit | 毛利 | | 324,725 | 505,391 |
| Other gains/(losses) | 其他收益/(虧損) | 9 | 43,102 | (68,292) |
| Other income | 其他收入 | 10 | 96,375 | 53,705 |
| Selling expenses | 銷售支出 | | (266,760) | (444,765) |
| General and administrative expenses | 一般及行政支出 | | (161,376) | (186,095) |
| Other operating expenses | 其他營運支出 | | (63,246) | (190,809) |
| Finance costs | 財務成本 | 11 | (28,710) | (50,607) |
| Loss before tax | 除稅前虧損 | 12 | (55,890) | (381,472) |
| Income tax expense | 所得稅支出 | 15 | (25,731) | (21,212) |
| Loss for the year | 年內虧損 | | (81,621) | (402,684) |
| Loss for the year attributable to: | 以下人士應佔年內虧損： | | | |
| Equity holders of the Company | 本公司權益持有人 | | (81,890) | (402,898) |
| Non-controlling interests | 非控股權益 | | 269 | 214 |
| | | | (81,621) | (402,684) |
| Loss per share | 每股虧損 | | | |
| Basic and diluted (HK Cents) | 基本及攤薄 (港仙) | 16 | (7.83) | (38.50) |
| Other comprehensive income/(loss): | 其他全面收益/(虧損)： | | | |
| <i>Item that may be reclassified subsequently to profit or loss:</i> | <i>其後可重新分類至損益的項目：</i> | | | |
| Exchange differences of translation of foreign operations | 海外業務的匯兌差額 | | 42,687 | (42,789) |
| <i>Item that will not be reclassified to profit or loss:</i> | <i>其後不會重新分類至損益的項目：</i> | | | |
| Change in fair value of equity investment at fair value through other comprehensive income | 按公平值透過其他全面收益列賬的股份投資的公平值變動 | 21 | (3,570) | (9,526) |
| Other comprehensive income/(loss) for the year, net of tax | 年內除稅後其他全面收益/(虧損) | | 39,117 | (52,315) |
| Total comprehensive loss for the year | 年內全面虧損總額 | | (42,504) | (454,999) |
| Total comprehensive loss for the year attributable to: | 以下人士應佔年內全面虧損總額： | | | |
| Equity holders of the Company | 本公司權益持有人 | | (42,926) | (454,525) |
| Non-controlling interests | 非控股權益 | | 422 | (474) |
| | | | (42,504) | (454,999) |

The notes on page 51 to 163 are an integral part of these consolidated financial statements.

第51至163頁的附註為此等綜合財務報表不可或缺部份。