

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

For the year ended 31 March 2022 截至2022年3月31日止年度

		2022	2021
	Note	HK\$'000	HK\$'000
	附註	港幣仟元	港幣仟元
Loss before tax	除所得稅前虧損	(90,837)	(55,890)
Adjustments for	調整		
Depreciation of:	折舊：		
– property, plant and equipment	– 物業、機器及設備	24,908	27,849
– right-of-use assets	– 使用權資產	75,629	108,383
Loss on disposal of property, plant and equipment	出售物業、機器及設備虧損	232	826
Gain on termination of leases	終止租賃合約收益	(3,803)	(310)
Fair value changes of investment properties	投資物業公平值變動	13,600	48,100
Provision for inventories	存貨撥備	5,804	24,885
Inventories written off	存貨撇賬	865	1,560
Impairment/(reversal of impairment) of trade receivables	應收貿易賬款減值／(減值撥回)	2	(98)
Impairment loss of:	減值：		
– property, plant and equipment	– 物業、機器及設備	10,467	7,544
– right-of-use assets	– 使用權資產	8,058	15,676
– intangible assets	– 無形資產	2,722	5,583
Gain on disposal of a subsidiary	出售附屬公司收益	–	(97,778)
Interest income	利息收入	(220)	(277)
Finance costs	財務成本	19,275	28,710
Operating profit before working capital changes	營運資金轉變前的經營溢利	66,702	114,763
Adjustments for	調整		
Inventories	存貨	904	89,182
Trade and other receivables	貿易及其他應收賬款	13,199	43,540
Trade and other payables	貿易及其他應付賬款	31,241	(27,800)
Cash generated from operations	營運活動所得現金	112,046	219,685
Interest paid	支付利息	(9,118)	(13,377)
Interest on lease liabilities	租賃負債利息	(10,157)	(15,333)
Hong Kong profits tax paid	支付香港利得稅	(474)	(1,637)
Hong Kong profits tax refunded	已退回香港利得稅	1,681	479
Overseas profits tax paid	支付海外利得稅	(4,387)	(5,329)
Overseas profits tax refunded	已退回海外利得稅	2,640	855
Net cash generated from operating activities	營運活動所得的現金淨額	92,231	185,343

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Cash flows from investing activities	投資活動的現金流量		
Cash inflow arising from disposal of a subsidiary	出售附屬公司所得款項 32(a)	–	107,965
Purchase of property, plant and equipment	購入物業、機器及設備	(9,118)	(4,153)
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項	8	260
Interest received	已收利息	220	277
Net cash (used in)/generated from investing activities	投資活動(所用)／所得的現金淨額	(8,890)	104,349
Cash flows from financing activities	融資活動的現金流量		
Drawdown of bank borrowings	提取銀行貸款	161,649	57,137
Repayment of bank borrowings	償還銀行貸款	(200,570)	(195,789)
Principal portion of lease payments	支付租賃本金部份	(99,392)	(191,855)
Decrease in pledged bank deposit	抵押銀行存款減少	–	57,224
Net cash used in financing activities	融資活動所用的現金淨額	(138,313)	(273,283)
Net (decrease)/increase in cash and cash equivalents	現金及現金等值物之(減少)／增加淨額	(54,972)	16,409
Effect of foreign exchange rate changes	匯率變動的影響	(3,251)	26,919
Cash and cash equivalents at the beginning of the year	年初的現金及現金等值物	170,344	127,016
Cash and cash equivalents at the end of the year	年終的現金及現金等值物	112,121	170,344
Analysis of balances of cash and cash equivalents:	現金及現金等值物結餘的分析：		
Cash and cash equivalents	現金及現金等值物 24	112,121	170,344

The notes on page 51 to 165 are an integral part of these consolidated financial statements.

第51至165頁的附註為此等綜合財務報表不可或缺的部份。