

# CONSOLIDATED INCOME STATEMENT AND STATEMENT OF OTHER COMPREHENSIVE INCOME

## 綜合收益表及其他全面收益表

For the year ended 31 March 2026 截至2026年3月31日止年度

|                                                                                            |                             | Note<br>附註 | 2026<br>HK\$'000<br>港幣仟元 | 2025<br>HK\$'000<br>港幣仟元 |
|--------------------------------------------------------------------------------------------|-----------------------------|------------|--------------------------|--------------------------|
| Revenue                                                                                    | 收入                          | 8          | 620,800                  | 615,215                  |
| Cost of sales                                                                              | 銷售成本                        |            | (351,572)                | (334,359)                |
| <b>Gross profit</b>                                                                        | <b>毛利</b>                   |            | <b>269,228</b>           | <b>280,856</b>           |
| Other gains/(losses)                                                                       | 其他收益／(虧損)                   | 9          | 6,462                    | (27,650)                 |
| Other income                                                                               | 其他收入                        | 10         | 33,993                   | 35,777                   |
| Selling expenses                                                                           | 銷售支出                        |            | (188,591)                | (212,732)                |
| General and administrative expenses                                                        | 一般及行政支出                     |            | (143,826)                | (164,749)                |
| Other operating (expenses)/income                                                          | 其他營運(支出)／收入                 |            | (6,223)                  | 8,015                    |
| Finance costs                                                                              | 財務成本                        | 11         | (14,630)                 | (22,666)                 |
| <b>Loss before tax</b>                                                                     | <b>除稅前虧損</b>                | 12         | <b>(43,587)</b>          | <b>(103,149)</b>         |
| Income tax expense                                                                         | 所得稅支出                       | 15         | (3,354)                  | (3,639)                  |
| <b>Loss for the year</b>                                                                   | <b>年內虧損</b>                 |            | <b>(46,941)</b>          | <b>(106,788)</b>         |
| <b>Loss for the year attributable to:</b>                                                  | <b>以下人士應佔年內虧損：</b>          |            |                          |                          |
| Equity holders of the Company                                                              | 本公司權益持有人                    |            | (47,224)                 | (106,999)                |
| Non-controlling interests                                                                  | 非控股權益                       |            | 283                      | 211                      |
|                                                                                            |                             |            | <b>(46,941)</b>          | <b>(106,788)</b>         |
| <b>Loss per share</b>                                                                      | <b>每股虧損</b>                 |            |                          |                          |
| Basic and diluted (HK cents)                                                               | 基本及攤薄(港仙)                   | 16         | (4.55)                   | (10.28)                  |
| <b>Other comprehensive income:</b>                                                         | <b>其他全面收益：</b>              |            |                          |                          |
| <i>Item that reclassified and may be reclassified subsequently to profit or loss:</i>      | <i>其後已重新分類及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                   |            | 39,913                   | 11,802                   |
| <i>Items 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         | 588                      | (310)                    |
| Gain on revaluation of property, plant and equipment, net of tax                           | 除稅後物業、機器及設備重估收益             |            | —                        | 102,993                  |
| Re-measurement on retirement benefit obligations                                           | 重新計量退休福利承擔                  | 30         | 1,032                    | 288                      |
| <b>Other comprehensive income for the year, net of tax</b>                                 | <b>年內除稅後其他全面收益</b>          |            | <b>41,533</b>            | <b>114,773</b>           |
| <b>Total comprehensive (loss)/income for the year</b>                                      | <b>年內全面(虧損)／收益總額</b>        |            | <b>(5,408)</b>           | <b>7,985</b>             |
| <b>Total comprehensive (loss)/income for the year attributable to:</b>                     | <b>以下人士應佔年內全面(虧損)／收益總額：</b> |            |                          |                          |
| Equity holders of the Company                                                              | 本公司權益持有人                    |            | (5,514)                  | 7,488                    |
| Non-controlling interests                                                                  | 非控股權益                       |            | 106                      | 497                      |
|                                                                                            |                             |            | <b>(5,408)</b>           | <b>7,985</b>             |

The notes on page 48 to 156 are an integral part of these consolidated financial statements.

第48至156頁的附註為此等綜合財務報表不可或缺的部份。