

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

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

	Note	2021 HK\$'000 港幣仟元	2020 HK\$'000 港幣仟元
Loss before tax		(55,890)	(381,472)
Adjustments for	調整		
Depreciation of:	折舊：		
– property, plant and equipment	– 物業、機器及設備	27,849	33,547
– right-of-use assets	– 使用權資產	108,383	212,221
Amortisation of intangible assets	無形資產攤銷	–	1,430
Loss/(gain) on disposal of property, plant and equipment	出售物業、機器及設備虧損／(收益)	826	(40)
Gain on termination of leases	終止租賃合約收益	(310)	–
Fair value changes of investment properties	投資物業公平值變動	48,100	66,300
Provision for inventories	存貨撥備	24,885	91,004
Inventories written off	存貨撇賬	1,560	194
Reversal of impairment of trade receivables	壞賬準備撥回	(98)	(368)
Impairment loss of:	減值：		
– property, plant and equipment	– 物業、機器及設備	7,544	5,842
– right-of-use assets	– 使用權資產	15,676	76,918
– intangible assets	– 無形資產	5,583	6,166
Gain on disposal of a subsidiary	出售附屬公司收益	(97,778)	–
Interest income	利息收入	(277)	(836)
Finance costs	財務成本	28,710	50,607
Dividend income	股息收入	–	(1,014)
Operating profit before working capital changes	除營運資金轉變前的經營溢利	114,763	160,499
Adjustments for	調整		
Inventories	存貨	89,182	85,629
Trade and other receivables	貿易及其他應收賬款	43,540	30,745
Trade and other payables	貿易及其他應付賬款	(27,800)	(48,772)
Cash generated from operations	營運活動所得現金	219,685	228,101
Interest paid	支付利息	(28,710)	(50,607)
Hong Kong profits tax paid	支付香港利得稅	(1,637)	(4,329)
Hong Kong profits tax refunded	已退回香港利得稅	479	10
Overseas profits tax paid	支付海外利得稅	(5,329)	(15,641)
Overseas profits tax refunded	已退回海外利得稅	855	1,551
Net cash generated from operating activities	營運活動所得的現金淨額	185,343	159,085

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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	31(a)	107,965	–
Purchase of property, plant and equipment	購入物業、機器及設備		(4,153)	(11,446)
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項		260	897
Interest received	已收利息		277	836
Dividends received	已收股息		–	1,014
Net cash generated from/(used in) investing activities	投資活動所得／(所用)的現金淨額		104,349	(8,699)
Cash flows from financing activities	融資活動的現金流量			
Drawdown of bank borrowings	提取銀行貸款		57,137	143,357
Repayment of bank borrowings	償還銀行貸款		(195,789)	(180,158)
Principal portion of lease payments	支付租賃本金部份		(191,855)	(192,316)
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		(273,283)	(229,117)
Net increase/(decrease) in cash and cash equivalents	現金及現金等值物之增加／(減少)淨額		16,409	(78,731)
Effect of foreign exchange rate changes	匯率變動的影響		26,919	(29,122)
Cash and cash equivalents at the beginning of the year	年初的現金及現金等值物		127,016	234,869
Cash and cash equivalents at the end of the year	年終的現金及現金等值物		170,344	127,016
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	170,344	127,016

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的部份。