

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

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