

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

For the year ended 31 March 2023 截至2023年3月31日止年度

| | | 2023 HK\$'000 港幣仟元 | 2022 HK\$'000 港幣仟元 |
|--|-----------------------|--------------------------|--------------------------|
| Profit/(loss) before tax | 除所得稅前溢利／(虧損) | 59,571 | (90,837) |
| Adjustments for | 調整 | | |
| Depreciation of: | 折舊： | | |
| – property, plant and equipment | – 物業、機器及設備 | 18,691 | 24,908 |
| – right-of-use assets | – 使用權資產 | 55,791 | 75,629 |
| (Gain)/loss on disposal of property, plant and equipment | 出售物業、機器及設備 收益／(虧損) | (67) | 232 |
| Gain on termination of leases | 終止租賃合約收益 | (213) | (3,803) |
| Gain on disposal of assets classified as held for sale | 出售持作可供出售 資產收益 | (78,689) | – |
| Fair value changes of investment properties | 投資物業公平值變動 | (14,800) | 13,600 |
| (Reversal of)/provision for inventories | 存貨(撥備回撥)／ 撥備 | (8,174) | 5,804 |
| Inventories written off | 存貨撇賬 | – | 865 |
| Impairment of trade receivables | 應收貿易賬款減值 | – | 2 |
| Impairment of: | 減值： | | |
| – property, plant and equipment | – 物業、機器及設備 | 320 | 10,467 |
| – right-of-use assets | – 使用權資產 | 5,570 | 8,058 |
| – intangible assets | – 無形資產 | 3,878 | 2,722 |
| Interest income | 利息收入 | (252) | (220) |
| Dividend income | 股息收入 | (495) | – |
| Finance costs | 財務成本 | 21,273 | 19,275 |
| Operating profit before working capital changes | 營運資金轉變前的經營溢利 | 62,404 | 66,702 |
| Adjustments for | 調整 | | |
| Inventories | 存貨 | 44,078 | 904 |
| Trade and other receivables | 貿易及其他應收賬款 | 16,766 | 13,199 |
| Trade and other payables | 貿易及其他應付賬款 | (30,557) | 31,241 |
| Cash generated from operations | 營運活動所得現金 | 92,691 | 112,046 |
| Interest paid | 支付利息 | (15,127) | (9,118) |
| Interest on lease liabilities | 租賃負債利息 | (6,146) | (10,157) |
| Hong Kong profits tax paid | 支付香港利得稅 | (5,036) | (474) |
| Hong Kong profits tax refunded | 已退回香港利得稅 | 34 | 1,681 |
| Overseas profits tax paid | 支付海外利得稅 | (5,758) | (4,387) |
| Overseas profits tax refunded | 已退回海外利得稅 | 178 | 2,640 |
| Net cash generated from operating activities | 營運活動所得的現金淨額 | 60,836 | 92,231 |

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

For the year ended 31 March 2023 截至2023年3月31日止年度

| | | 2023 | 2022 |
|---|-------------------------|------------------|------------------|
| | Note | HK\$'000 | HK\$'000 |
| | 附註 | 港幣仟元 | 港幣仟元 |
| Cash flows from investing activities | 投資活動的現金流量 | | |
| Purchase of property, plant and equipment | 購入物業、機器及設備 | (7,224) | (9,118) |
| Proceeds from disposal of assets classified as held for sale | 出售持作可供出售資產所得款項 | 120,000 | – |
| Proceeds from disposal of property, plant and equipment | 出售物業、機器及設備所得款項 | 74 | 8 |
| Interest received | 已收利息 | 252 | 220 |
| Dividend received | 已收股息 | 495 | – |
| Net cash generated from/(used in) investing activities | 投資活動所得／(所用)的現金淨額 | 113,597 | (8,890) |
| Cash flows from financing activities | 融資活動的現金流量 | | |
| Drawdown of bank borrowings | 提取銀行貸款 | 113,271 | 161,649 |
| Repayment of bank borrowings | 償還銀行貸款 | (244,299) | (200,570) |
| Principal portion of lease payments | 支付租賃本金部份 | (67,432) | (99,392) |
| Net cash used in financing activities | 融資活動所用的現金淨額 | (198,460) | (138,313) |
| Net decrease in cash and cash equivalents | 現金及現金等值物之減少淨額 | (24,027) | (54,972) |
| Effect of foreign exchange rate changes | 匯率變動的影響 | (2,668) | (3,251) |
| Cash and cash equivalents at the beginning of the year | 年初的現金及現金等值物 | 112,121 | 170,344 |
| Cash and cash equivalents at the end of the year | 年終的現金及現金等值物 | 85,426 | 112,121 |
| 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 | 85,426 | 112,121 |

The notes on page 50 to 159 are an integral part of these consolidated financial statements.

第50至159頁的附註為此等綜合財務報表不可或缺的部份。