

# CONSOLIDATED STATEMENT OF CASH FLOWS

## 綜合現金流量表

For the year ended 31 March 2024 截至2024年3月31日止年度

	Note 附註	2024 HK\$'000 港幣仟元	2023 HK\$'000 港幣仟元
<b>Profit before tax</b>	除所得稅前溢利	<b>481,706</b>	59,571
<b>Adjustments for</b>	調整		
Depreciation of:	折舊：		
– property, plant and equipment	– 物業、機器及設備	<b>22,037</b>	18,691
– right-of-use assets	– 使用權資產	<b>62,087</b>	55,791
Gain on disposal of:	出售收益：		
– property, plant and equipment	– 物業、機器及設備	<b>(122)</b>	(67)
– asset held for sale	– 持作可供出售資產	<b>–</b>	(78,689)
– a subsidiary	– 附屬公司	<b>(509,487)</b>	–
Gain on termination of leases	終止租賃合約收益	<b>(70)</b>	(213)
Fair value changes of investment properties	投資物業公平值變動	<b>100</b>	(14,800)
Re-measurement of deferred consideration payable in respect of a subsidiary in prior years	重新計量遞延應付代價 (有關以前年度收購附屬公司)	<b>(17,340)</b>	–
Reversal of provision for inventories	存貨撥備的回撥	<b>(20,921)</b>	(8,174)
Impairment loss of:	減值：		
– property, plant and equipment	– 物業、機器及設備	<b>6,732</b>	320
– right-of-use assets	– 使用權資產	<b>18,056</b>	5,570
– intangible assets	– 無形資產	<b>1,083</b>	3,878
– consideration receivables	– 應收代價	<b>5,203</b>	–
– trade receivables	– 應收貿易賬款	<b>1,210</b>	–
Dividend income	股息收入	<b>(1,481)</b>	(495)
Interest income	利息收入	<b>(1,589)</b>	(252)
Finance costs	財務成本	<b>29,993</b>	21,273
<b>Operating profit before working capital changes</b>	營運資金轉變前的經營溢利	<b>77,197</b>	62,404
<b>Adjustments for</b>	調整		
Inventories	存貨	<b>12,554</b>	44,078
Trade and other receivables	貿易及其他應收賬款	<b>(44,047)</b>	16,766
Trade and other payables	貿易及其他應付賬款	<b>(7,054)</b>	(30,557)
<b>Cash generated from operations</b>	營運活動所得現金	<b>38,650</b>	92,691
Interest paid	支付利息	<b>(21,507)</b>	(15,127)
Interest on lease liabilities	租賃負債利息	<b>(8,486)</b>	(6,146)
Hong Kong profits tax paid	支付香港利得稅	<b>(5,210)</b>	(5,036)
Hong Kong profits tax refunded	已退回香港利得稅	<b>–</b>	34
Overseas profits tax paid	支付海外利得稅	<b>(4,063)</b>	(5,758)
Overseas profits tax refunded	已退回海外利得稅	<b>23</b>	178
<b>Net cash (used in)/generated from operating activities</b>	營運活動(所用)／所得的現金淨額	<b>(593)</b>	60,836

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			2024 HK\$'000 港幣仟元	2023 HK\$'000 港幣仟元
	Note 附註			
<b>Cash flows from investing activities</b>		<b>投資活動的現金流量</b>		
Purchase of property, plant and equipment		購入物業、機器及設備	(30,424)	(7,224)
Proceeds from disposal of:		出售所得款項：		
– asset held for sale	26	– 持作可供出售資產	–	120,000
– property, plant and equipment		– 物業、機器及設備	151	74
– a subsidiary	34(c)	– 附屬公司	174,452	–
Interest received		已收利息	1,589	252
Dividend received		已收股息	1,481	495
<b>Net cash generated from investing activities</b>		<b>投資活動所得的現金淨額</b>	<b>147,249</b>	<b>113,597</b>
<b>Cash flows from financing activities</b>		<b>融資活動的現金流量</b>		
Drawdown of bank borrowings	34(a)	提取銀行貸款	112,058	113,271
Repayment of bank borrowings	34(a)	償還銀行貸款	(220,922)	(244,299)
Principal portion of lease payments	34(a)	支付租賃本金部份	(65,240)	(67,432)
<b>Net cash used in financing activities</b>		<b>融資活動所用的現金淨額</b>	<b>(174,104)</b>	<b>(198,460)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>現金及現金等值物之減少淨額</b>	<b>(27,448)</b>	<b>(24,027)</b>
Effect of foreign exchange rate changes		匯率變動的影響	9,733	(2,668)
Cash and cash equivalents at the beginning of the year		年初的現金及現金等值物	85,426	112,121
Cash and cash equivalents at the end of the year		年終的現金及現金等值物	67,711	85,426
<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	25	現金及現金等值物	67,711	85,426

The notes on page 51 to 169 are an integral part of these consolidated financial statements.

第51至169頁的附註為此等綜合財務報表不可或缺的部份。