

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

For the year ended 31 March 2025 截至2025年3月31日止年度

		2025 HK\$'000 港幣仟元	2024 HK\$'000 港幣仟元
	Note 附註		
Cash flows from operating activities	經營活動的現金流量		
(Loss)/profit before tax	除所得稅前(虧損)/溢利	(103,149)	481,706
Adjustments for	調整		
Depreciation of:	折舊：		
– property, plant and equipment	– 物業、機器及設備	21,675	22,037
– right-of-use assets	– 使用權資產	53,874	62,087
Loss/(gain) on disposal of:	出售虧損/(收益)：		
– property, plant and equipment	– 物業、機器及設備	3,392	(122)
– a subsidiary	– 附屬公司	33(c) –	(509,487)
Gain on termination of leases	終止租賃合約收益	(606)	(70)
Fair value changes of investment properties	投資物業公平值變動	24,700	100
Re-measurement of deferred consideration payable in respect of acquisition of a subsidiary in prior years	重新計量遞延應付代價(有關過往年度收購附屬公司)	–	(17,340)
Reversal of provision for inventories	存貨撥備的回撥	(25,643)	(20,921)
(Reversal of impairment loss)/impairment loss of:	(減值損失回撥)/減值損失：		
– property, plant and equipment	– 物業、機器及設備	2,596	6,732
– right-of-use assets	– 使用權資產	8,830	18,056
– intangible assets	– 無形資產	–	1,083
– consideration receivable	– 應收代價	(650)	5,203
– trade receivables	– 應收貿易賬款	(807)	1,210
Dividend income	股息收入	(1,593)	(1,481)
Interest income	利息收入	(17,067)	(1,589)
Finance costs	財務成本	22,666	29,993
Operating (loss)/profit before working capital changes	營運資金轉變前的經營(虧損)/溢利	(11,782)	77,197
Adjustments for	調整		
Inventories	存貨	46,848	12,554
Trade and other receivables	貿易及其他應收賬款	17,247	(44,047)
Trade and other payables	貿易及其他應付賬款	(1,397)	(7,054)
Cash generated from operations	營運活動所得現金	50,916	38,650
Interest paid	支付利息	(16,298)	(21,507)
Interest on lease liabilities	租賃負債利息	(6,368)	(8,486)
Hong Kong profits tax paid	支付香港利得稅	(1,166)	(5,210)
Overseas profits tax paid	支付海外利得稅	(2,419)	(4,063)
Overseas profits tax refunded	退回海外利得稅	128	23
Net cash generated from/(used in) operating activities	營運活動所得/(所用)的現金淨額	24,793	(593)

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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		(8,201)	(30,424)
Proceeds from disposal of:	出售所得款項：			
– property, plant and equipment	– 物業、機器及設備		10	151
– a subsidiary	– 附屬公司	33(c)	44,101	174,452
Interest received	已收利息		17,067	1,589
Dividend received	已收股息		1,593	1,481
Net cash generated from investing activities	投資活動所得的現金淨額		54,570	147,249
Cash flows from financing activities	融資活動的現金流量			
Drawdown of bank borrowings	提取銀行貸款	33(a)	196,442	112,058
Repayment of bank borrowings	償還銀行貸款	33(a)	(188,536)	(220,922)
Repurchases of shares	回購股份	26	(839)	–
Principal portion of lease payments	支付租賃本金部份	33(a)	(68,821)	(65,240)
Net cash used in financing activities	融資活動所用的現金淨額		(61,754)	(174,104)
Net increase/(decrease) in cash and cash equivalents	現金及現金等值物之增加／(減少)淨額		17,609	(27,448)
Effect of foreign exchange rate changes	匯率變動的影響		(1,981)	9,733
Cash and cash equivalents at the beginning of the year	年初的現金及現金等值物		67,711	85,426
Cash and cash equivalents at the end of the year	年終的現金及現金等值物		83,339	67,711
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	25	83,339	67,711

The notes on page 50 to 166 are an integral part of these consolidated financial statements.

第50至166頁的附註為此等綜合財務報表不可或缺的部份。