

CONSOLIDATED INCOME STATEMENT

綜合收益表

For the year ended 31 March 2023

截至2023年3月31日止年度

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
Continuing operations	持續經營業務			
Revenue	收入			
Sales and services income	銷售及服務收入	6	71,494	105,205
Interest income	利息收入	6	5,600	26,285
Others	其他	6	—	2,325
			77,094	133,815
Cost of sales and services rendered	銷售及提供服務的成本		(58,996)	(76,034)
Gross profit	毛利		18,098	57,781
Other income	其他收入	8	3,862	141,415
Administrative expenses	行政費用		(115,555)	(164,028)
Distribution and selling expenses	分銷及銷售費用		(15,220)	(19,442)
Other gains and losses	其他收益及虧損	9	(63,866)	16,860
Fair value changes of financial assets measured at fair value through profit or loss ("FVPL")	按公平價值誌入損益賬 (「按公平價值誌入損益賬」) 之金融資產之公平價值變動	10	—	(1,165,274)
Impairment loss reversed (recognised) on financial assets, net	金融資產之減值虧損撥回(確認)淨額	11	3,977	(89,756)
Finance costs	融資成本	12	(16,656)	(8,662)
Gain on disposal of subsidiaries	出售附屬公司之收益	46	—	3,660
Gain (loss) on winding up of subsidiaries	附屬公司清盤之收益(虧損)	47	9,470	(95)
Fair value changes of investment properties	投資物業之公平價值變動		(2,458)	—
Share of results of associates	攤佔聯營公司業績		41,483	(13,587)
Share of results of joint ventures	攤佔合營企業業績		(4,839)	(4,179)
Loss before taxation	除稅前虧損	14	(141,704)	(1,245,307)
Taxation	稅項	15	(434)	102,454
Loss for the year from continuing operations	持續經營業務之年度虧損		(142,138)	(1,142,853)
Discontinued operations	已終止經營業務			
Loss for the year from discontinued operations	已終止經營業務之年度虧損	16	(566,867)	(662,620)
Loss for the year	年度虧損		(709,005)	(1,805,473)

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綜合收益表

For the year ended 31 March 2023

截至2023年3月31日止年度

		2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
Loss for the year attributable to:	以下人士應佔年度虧損：		
Owners of the Company	本公司擁有人		
— from continuing operations	— 來自持續經營業務	(144,506)	(1,146,851)
— from discontinued operations	— 來自已終止經營業務	(460,907)	(481,695)
		(605,413)	(1,628,546)
Non-controlling interests	非控股權益		
— from continuing operations	— 來自持續經營業務	2,368	3,998
— from discontinued operations	— 來自已終止經營業務	(105,960)	(180,925)
		(103,592)	(176,927)
		(709,005)	(1,805,473)
		HK cents 港仙	HK cents 港仙 (Restated) (經重列)
	Note 附註		
Loss per share	每股虧損		
Basic and diluted	基本及攤薄		
— from continuing operations	— 來自持續經營業務	(13.2)	(103.9)
— from discontinued operations	— 來自已終止經營業務	(42.2)	(43.6)
		(55.4)	(147.5)

The accompanying notes form an integral part of these financial statements.

連帶之附註為該等財務報表之組成部分。

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

綜合全面收益表

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

		2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
Loss for the year	年度虧損	(709,005)	(1,805,473)
Other comprehensive (expense) income	其他全面(開支)收益		
<i>Items that will not be reclassified to profit or loss</i>	<i>將不會重新分類為損益之項目</i>		
Change in fair value of financial assets measured at fair value through other comprehensive income ("FVOCI"), net of tax	按公平價值誌入其他全面收益(「按公平價值誌入其他全面收益」)之金融資產之公平價值變動(扣除稅金後)	(82,360)	(143,505)
Share of other comprehensive expense of an associate	攤佔一間聯營公司之其他全面收益	(251)	—
<i>Items that may be subsequently reclassified to profit or loss</i>	<i>可於其後重新分類為損益之項目</i>		
Exchange differences arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	(69,015)	49,805
Share of exchange differences of associates and joint ventures	攤佔聯營公司及合營企業之匯兌差額	—	(91)
Reclassification adjustment on disposal of subsidiaries	出售附屬公司之重新分類調整	(10,634)	(16,738)
Reclassification adjustment on deemed disposal of an associate and a joint venture	視作出售一間聯營公司及一間合營企業之重新分類調整	—	11,524
Other comprehensive expense for the year	年度其他全面開支	(162,260)	(99,005)
Total comprehensive expense for the year	年度全面開支總額	(871,265)	(1,904,478)

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

綜合全面收益表

For the year ended 31 March 2023

截至2023年3月31日止年度

		2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
Total comprehensive (expense) income for the year attributable to:	以下人士應佔年度全面(開支)收益總額：		
Owners of the Company	本公司擁有人		
— from continuing operations	— 來自持續經營業務	(228,583)	(1,291,137)
— from discontinued operations	— 來自已終止經營業務	(523,589)	(447,944)
		(752,172)	(1,739,081)
Non-controlling interests	非控股權益		
— from continuing operations	— 來自持續經營業務	2,368	3,998
— from discontinued operations	— 來自已終止經營業務	(121,461)	(169,395)
		(119,093)	(165,397)
		(871,265)	(1,904,478)

The accompanying notes form an integral part of these financial statements.

連帶之附註為該等財務報表之組成部分。

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

綜合財務狀況表

As at 31 March 2023

於2023年3月31日

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元
NON-CURRENT ASSETS	非流動資產			
Property, plant and equipment	物業、機械及設備	19	26,684	308,604
Right-of-use assets	使用權資產	20	51,670	123,246
Investment properties	投資物業	21	63,300	436,576
Project under development	發展中項目	22	—	185,150
Goodwill	商譽	23	—	5,523
Other intangible assets	其他無形資產	24	1,156	156,850
Interests in associates	聯營公司權益	25	767,904	644,351
Interests in joint ventures	合營企業權益	26	14,812	18,816
Financial assets measured at FVOCI	按公平價值誌入其他 全面收益之金融資產	27	202,975	248,248
			1,128,501	2,127,364
CURRENT ASSETS	流動資產			
Stock of properties	物業存貨	28	—	771,058
Inventories of finished goods	商品存貨		66	1,302
Loan receivables	應收貸款	29	—	196,626
Amount due from an associate	應收一間聯營公司款項	30	—	5,820
Amounts due from joint ventures	應收合營企業款項	31	—	4,289
Amounts due from joint operations/ other partners of joint operations	應收合營業務／合營業 務其他夥伴款項	32	—	218,269
Amounts due from former subsidiaries in liquidation	應收清盤中前附屬公司 款項	33	20,865	197,778
Trade and other receivables	貿易及其他應收賬款	34	25,188	2,400,395
Contract assets	合約資產	35	—	4,130,827
Tax recoverable	可收回稅項		—	4,553
Pledged bank deposits and restricted cash	已抵押銀行存款及 受限制現金	36	—	45,423
Short-term bank deposits	短期銀行存款	36	3,425	55,394
Bank balances and cash	銀行結存及現金	36	770,811	887,970
			820,355	8,919,704
Assets classified as held for sale	分類為持作出售之資產	48	—	79,411
			820,355	8,999,115

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

綜合財務狀況表

As at 31 March 2023

於2023年3月31日

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元
CURRENT LIABILITIES	流動負債			
Trade and other payables	貿易及其他應付賬款	37	38,388	5,431,410
Contract liabilities	合約負債	35	1,535	340,521
Lease liabilities	租賃負債	38	10,053	36,910
Amount due to a joint venture	應付一間合營企業款項	31	—	60
Amounts due to joint operations/other partners of joint operations	應付合營業務／合營業務其他夥伴款項	32	—	97,544
Amounts due to former subsidiaries in liquidation	應付清盤中前附屬公司款項	33	27	18,857
Amounts due to non-controlling shareholders	應付非控股股東款項	39	8,891	107,413
Taxation payable	應付稅項		1,590	29,479
Bank and other borrowings	銀行及其他借款	40	532,991	1,438,846
			593,475	7,501,040
Liabilities associated with assets classified as held for sale	與分類為持作出售之資產相關之負債	48	—	9,089
			593,475	7,510,129
NET CURRENT ASSETS	流動資產淨值		226,880	1,488,986
TOTAL ASSETS LESS CURRENT LIABILITIES	總資產減流動負債		1,355,381	3,616,350
NON-CURRENT LIABILITIES	非流動負債			
Bank and other borrowings	銀行及其他借款	40	1,998	221,847
Lease liabilities	租賃負債	38	9,581	46,679
Deferred tax liabilities	遞延稅項負債	41	237	314,596
Obligations in excess of interests in associates	於聯營公司之額外權益之責任	25	—	2,066
			11,816	585,188
NET ASSETS	資產淨值		1,343,565	3,031,162

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

綜合財務狀況表

As at 31 March 2023

於2023年3月31日

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元
CAPITAL AND RESERVES	資本及儲備			
Share capital	股本	42	104,095	110,392
Reserves	儲備		1,248,452	2,049,421
Equity attributable to owners of the Company	本公司擁有人之應佔權益		1,352,547	2,159,813
Non-controlling interests	非控股權益	58(b)	(8,982)	871,349
TOTAL EQUITY	總權益		1,343,565	3,031,162

The consolidated financial statements on pages 159 to 391 were approved and authorised for issue by the Board of Directors on 29 June 2023 and are signed on its behalf by:

載於第159至391頁之綜合財務報表已於2023年6月29日獲董事局核准及授權刊發，並由下列董事代表董事局簽署：

Kwong Kai Sing, Benny
鄭啟成
Chairman
 主席

Au Wai June
柯偉俊
Executive Director
 執行董事

The accompanying notes form an integral part of these financial statements.

連帶之附註為該等財務報表之組成部分。

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

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

		Equity attributable to owners of the Company 本公司擁有人之應佔權益											
		Share capital	Share premium (note i)	Contributed surplus (note ii)	Capital reserve (note iii)	Investment revaluation reserve (note iv) 投資	Other reserves (note v)	Translation reserve (note vi)	Retained profits	Sub-total	Non-controlling interests	Total equity	
		股本	股份溢價 (附註i)	實繳盈餘 (附註ii)	資本儲備 (附註iii)	重估儲備 (附註iv)	其他儲備 (附註v)	匯兌儲備 (附註vi)	保留溢利	小計	非控股權益	權益總額	
		HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	HK\$'000 千港元	
At 1 April 2021	於2021年4月1日	110,392	544,511	441,566	(95,368)	(460,122)	16,476	73,566	3,267,873	3,898,894	333,912	4,232,806	
Exchange differences arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	—	—	—	—	—	—	38,275	—	38,275	11,530	49,805	
Share of exchange differences of associates and joint ventures	攤佔聯營公司及合營企業之匯兌差額	—	—	—	—	—	—	(91)	—	(91)	—	(91)	
Reclassification adjustment on deemed disposal of an associate and a joint venture (Note 44)	視作出售一間聯營公司及一間合營企業之重新分類調整 (附註44)	—	—	—	—	—	—	11,524	—	11,524	—	11,524	
Reclassification adjustment on disposal of subsidiaries (Note 46)	出售附屬公司之重新分類調整 (附註46)	—	—	—	—	—	—	(16,738)	—	(16,738)	—	(16,738)	
Change in fair value of financial assets measured at FVOCI, net of tax	按公平價值誌入其他全面收益之金融資產之公平價值變動 (扣除稅金後)	—	—	—	—	(143,505)	—	—	—	(143,505)	—	(143,505)	
Loss for the year	年度虧損	—	—	—	—	—	—	—	(1,628,546)	(1,628,546)	(176,927)	(1,805,473)	
Total comprehensive (expense) income for the year	年度全面(開支)收益總額	—	—	—	—	(143,505)	—	32,970	(1,628,546)	(1,739,081)	(165,397)	(1,904,478)	
Transfer of reserves of subsidiaries	轉撥附屬公司之儲備	—	—	—	—	—	310	—	(310)	—	—	—	
Deemed acquisition of subsidiaries (Note 44)	視作收購附屬公司 (附註44)	—	—	—	—	—	—	—	—	—	443,826	443,826	
Disposal of subsidiaries (Note 46)	出售附屬公司(附註46)	—	—	—	—	—	(7,378)	—	7,378	—	—	—	
Disposal of financial assets measured at FVOCI	出售按公平價值誌入其他全面收益之金融資產	—	—	—	—	(2,368)	—	—	2,368	—	—	—	
Contribution from non-controlling shareholders	非控股股東出資	—	—	—	—	—	—	—	—	—	259,008	259,008	
At 31 March 2022	於2022年3月31日	110,392	544,511	441,566	(95,368)	(605,995)	9,408	106,536	1,648,763	2,159,813	871,349	3,031,162	

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

For the year ended 31 March 2023

截至2023年3月31日止年度

		Equity attributable to owners of the Company 本公司擁有人之應佔權益										
		Share capital	Share premium (note i)	Contributed surplus (note ii)	Capital reserve (note iii)	Investment revaluation reserve (note iv) 投資	Other reserves (note v)	Translation reserve (note vi)	Retained profits	Sub-total	Non-controlling interests 非控股權益	Total equity 權益總額
		股本	股份溢價 (附註i)	實繳盈餘 (附註ii)	資本儲備 (附註iii)	重估儲備 (附註iv)	其他儲備 (附註v)	匯兌儲備 (附註vi)	保留溢利	小計		
		HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000	HK\$'000
		千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元	千港元
At 1 April 2022	於2022年4月1日	110,392	544,511	441,566	(95,368)	(605,995)	9,408	106,536	1,648,763	2,159,813	871,349	3,031,162
Exchange differences arising from translation of foreign operations	因換算海外業務而產生之匯兌差額	—	—	—	—	—	—	(53,514)	—	(53,514)	(15,501)	(69,015)
Reclassification adjustment on disposal of discontinued operations (Note 16)	出售已終止經營業務之重新分類調整 (附註16)	—	—	—	—	—	—	(10,634)	—	(10,634)	—	(10,634)
Change in fair value of financial assets measured at FVOCI, net of tax	按公平價值誌入其他全面收益之金融資產之公平價值變動 (扣除稅金後)	—	—	—	—	(82,360)	—	—	—	(82,360)	—	(82,360)
Share of other comprehensive expense of an associate	攤佔一間聯營公司之其他全面開支	—	—	—	—	(251)	—	—	—	(251)	—	(251)
Loss for the year	年度虧損	—	—	—	—	—	—	—	(605,413)	(605,413)	(103,592)	(709,005)
Total comprehensive expense for the year	年度全面開支總額	—	—	—	—	(82,611)	—	(64,148)	(605,413)	(752,172)	(119,093)	(871,265)
Shares repurchased and cancelled (Note 42)	已購回及註銷之股份 (附註42)	(6,297)	(48,551)	—	—	—	—	—	—	(54,848)	—	(54,848)
Shares repurchase expenses (Note 42)	股份購回開支 (附註42)	—	(246)	—	—	—	—	—	—	(246)	—	(246)
Disposal of discontinued operations (Note 16)	出售已終止經營業務 (附註16)	—	—	—	95,368	—	(9,408)	—	(85,960)	—	(761,238)	(761,238)
Disposal of financial assets measured at FVOCI	出售按公平價值誌入其他全面收益之金融資產	—	—	—	—	62	—	—	(62)	—	—	—
At 31 March 2023	於2023年3月31日	104,095	495,714	441,566	—	(688,544)	—	42,388	957,328	1,352,547	(8,982)	1,343,565

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

綜合權益變動表

For the year ended 31 March 2023

截至2023年3月31日止年度

notes:

- (i) The application of the share premium account is governed by Section 40 of the Companies Act 1981 of Bermuda.
- (ii) The contributed surplus represents the balance arising from the reduction of share capital of the Company which took place in prior years.
- (iii) The capital reserve represented the difference between the fair value and the carrying amount of the underlying assets and liabilities that were attributable to the additional interests in subsidiaries acquired by the Group. The amount was transferred to retained profits upon disposal of the discontinued operations during the year.
- (iv) The investment revaluation reserve represents the changes (and the share of the associate's changes) in carrying amount of investments in equity instruments designated as FVOCI, net of tax, since its initial recognition.
- (v) Other reserves mainly represented statutory reserve which was the appropriation of certain percentages of profit after taxation of subsidiaries established in the PRC as pursuant to the PRC regulations and share of other reserves of associates and joint ventures. The amount was transferred to retained profits upon disposal of the discontinued operations during the year.
- (vi) The translation reserve comprises all foreign exchange differences arising from the translation of the financial statements of foreign operations.

附註：

- (i) 股份溢價賬的應用受百慕達1981年公司法第40條監管。
- (ii) 實繳盈餘指於過往年度進行本公司股本削減所產生之結餘。
- (iii) 資本儲備指本集團所收購附屬公司之額外權益攤佔之相關資產及負債之公平價值與賬面值間之差額。有關金額已於本年度出售已終止經營業務時轉撥至保留溢利。
- (iv) 投資重估儲備指自初步確認後指定為扣除稅金後按公平價值誌入其他全面收益的權益工具投資之賬面值變動(及攤佔聯營公司之變動)。
- (v) 其他儲備主要指根據中國法規將在中國成立之附屬公司之除稅後溢利按若干比例撥作法定儲備，及攤佔聯營公司及合營企業之其他儲備。有關金額已於本年度出售已終止經營業務時轉撥至保留溢利。
- (vi) 匯兌儲備包含所有因換算海外業務之財務報表而產生之外匯差額。

The accompanying notes form an integral part of these financial statements.

連帶之附註為該等財務報表之組成部分。

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

	Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
OPERATING ACTIVITIES	經營活動		
Loss before taxation	除稅前虧損		
— from continuing operations	— 來自持續經營業務	(141,704)	(1,245,307)
— from discontinued operations	— 來自已終止經營業務	(307,495)	(840,803)
		(449,199)	(2,086,110)
Adjustments for:	就下列項目進行調整：		
Finance costs	融資成本	66,179	64,748
Loss (gain) on disposal of property, plant and equipment	處置物業、機械及設備之虧損(收益)	1,226	(9,789)
Gain on termination of leases	租賃終止之收益	(7)	(87)
Share of results of associates	攤佔聯營公司業績	(41,475)	6,739
Share of results of joint ventures	攤佔合營企業業績	4,958	3,460
Amortisation of other intangible assets	其他無形資產攤銷	18,170	44,098
Depreciation of property, plant and equipment	物業、機械及設備之折舊	41,917	49,017
Depreciation of right-of-use assets	使用權資產之折舊	30,859	42,050
Net unrealised exchange loss (gain)	未變現匯兌虧損(收益)淨額	9,830	(7,198)
Gain on disposal of subsidiaries	出售附屬公司之收益	—	(20,867)
Fair value changes of financial assets measured at FVPL	按公平價值誌入損益賬之金融資產之公平價值變動	—	1,165,274
Gain on deemed disposal of interests in an associate and a joint venture	視作出售一間聯營公司及一間合營企業之權益之收益	—	(40,943)
Fair value changes of investment properties	投資物業公平價值變動	31,568	480,549
Bank and other interest income	銀行及其他利息收入	(1,055)	(2,059)
Impairment loss on property, plant and equipment	物業、機械及設備之減值虧損	61,882	183,497
Impairment loss on right-of-use assets	使用權資產之減值虧損	—	3,391
(Gain) loss on winding up of subsidiaries	附屬公司清盤之(收益)虧損	(9,470)	95
Impairment loss recognised on financial assets and contract assets, net	金融資產及合約資產之減值虧損確認淨額	24,456	123,916
Distribution from former subsidiaries in liquidation	清盤中前附屬公司之分派	—	(141,190)
Write-down of stock of properties	物業存貨之減值撇減	115,324	142,297

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

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
Operating cash flows before movements in working capital	未計營運資金變動前之經營業務現金流量		(94,837)	888
Increase in contract assets	合約資產增加		(379,797)	(913,454)
Increase in stock of properties	物業存貨增加		(8,426)	(14,066)
Decrease in inventories of finished goods	商品存貨減少		1,141	134
Decrease in loan receivables	應收貸款減少		20,000	6,500
(Increase) decrease in trade and other receivables	貿易及其他應收賬款(增加)減少		(411,554)	347,418
Increase in amount due from an associate	應收一間聯營公司款項增加		—	(357)
(Increase) decrease in amounts due from joint ventures	應收合營企業款項(增加)減少		(4,387)	1,621
Decrease (increase) in amounts due from joint operations/other partners of joint operations	應收合營業務/合營業務其他夥伴款項減少(增加)		5,918	(35,195)
(Decrease) increase in amounts due to joint operations/other partners of joint operations	應付合營業務/合營業務其他夥伴款項(減少)增加		(27,240)	30,238
Increase in amount due to a joint venture	應付一間合營企業的款項增加		3,877	—
Decrease in investments in financial assets measured at FVPL	按公平價值誌入損益賬之金融資產投資減少		—	124,474
(Decrease) increase in trade and other payables	貿易及其他應付賬款(減少)增加		(277,509)	1,328,900
Increase (decrease) in contract liabilities	合約負債增加(減少)		201,937	(147,703)
Net cash (used in) generated from operations	經營(所用)所得現金淨額		(970,877)	729,398
Income tax paid, net	已付所得稅項，淨額		(770)	(1,468)
NET CASH (USED IN) GENERATED FROM OPERATING ACTIVITIES	(用於)來自經營活動之現金淨額		(971,647)	727,930

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

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
INVESTING ACTIVITIES	投資活動			
Payment for acquisition of property, plant and equipment	收購物業、機械及設備之付款		(31,816)	(99,068)
Deemed acquisition of subsidiaries	視作收購附屬公司	44	—	707,126
Acquisition of assets through acquisition of subsidiary	透過收購附屬公司收購資產	45	(65,000)	—
Additions to investment properties	投資物業增加		(1,542)	(2,408)
Contribution to joint ventures	對合營企業增資		(1,900)	(1,895)
Contribution to associates	對聯營公司增資		(504,704)	(525,000)
Net cash inflow from disposal of subsidiaries	出售附屬公司之現金流入淨額	46	16,503	982
Net cash outflow from disposal of discontinued operations	出售已終止經營業務之現金流出淨額	16	(176,519)	—
Bank and other interest income received	已收銀行及其他利息收入		1,055	2,060
Additions to short-term loan receivables	添置應收短期貸款		(2,000)	—
Proceeds from disposal of property, plant and equipment	處置物業、機械及設備所得款項		1,028	12,150
Placement of pledged bank deposits and restricted cash	新做已抵押銀行存款及受限制現金		(68,348)	(14,753)
Release of pledged bank deposits and restricted cash	調撥已抵押銀行存款及受限制現金		45,423	7,012
Distributions from former subsidiaries in liquidation	清盤中前附屬公司之分派		180,290	181,544
Distributions from associates	聯營公司之分派		422,383	64,995
Proceeds from disposal of financial assets measured at FVOCI	出售按公平價值誌入其他全面收益之金融資產所得款項		22,294	6,312
Purchases of financial assets measured at FVOCI	購買按公平價值誌入其他全面收益之金融資產		(59,381)	(165,160)
Cash outflow from winding up of subsidiaries	附屬公司清盤之現金流出	47	—	(28,097)
Advance to joint operations/other partners of joint operations	向合營業務／合營業務其他夥伴墊款		(14,850)	(94,156)
Repayment from joint operations/other partners of joint operations	合營業務／合營業務其他夥伴還款		81,770	351
NET CASH (USED IN) GENERATED FROM INVESTING ACTIVITIES	(用於)來自投資活動之現金淨額		(155,314)	51,995

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

		Notes 附註	2023 HK\$'000 千港元	2022 HK\$'000 千港元 (Restated) (經重列)
FINANCING ACTIVITIES	融資活動			
Repayment of bank and other borrowings	償還銀行及其他借款		(1,709,581)	(1,432,985)
Interest paid	已付利息		(66,367)	(56,981)
Payment of lease liabilities	支付租賃負債		(32,575)	(40,755)
New bank and other borrowings raised	新增銀行及其他借款		2,548,787	1,252,536
Contribution from non-controlling shareholders	非控股股東出資		—	259,008
Payment for repurchase of ordinary shares	購回普通股之付款		(55,094)	—
Advance from joint operations/other partners of joint operations	合營業務／合營業務其他夥伴墊款		367,886	420
Repayment to joint operations/other partners of joint operations	向合營業務／合營業務其他夥伴還款		(92,270)	(351)
NET CASH GENERATED FROM (USED IN) FINANCING ACTIVITIES	來自(用於)融資活動之現金淨額		960,786	(19,108)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	現金及與現金等值項目(減少)增加淨額		(166,175)	760,817
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣匯率改變影響		(7,979)	5,302
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	現金及與現金等值項目承前		948,390	182,271
CASH AND CASH EQUIVALENTS CARRIED FORWARD	現金及與現金等值項目結轉		774,236	948,390
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及與現金等值項目結餘分析			
Short-term bank deposits with maturity of less than three months	到期日少於三個月之短期銀行存款		3,425	55,394
Bank balances and cash	銀行結存及現金		770,811	887,970
Bank balances and cash included in assets classified as held for sale	包含於分類為持作出售之資產之銀行結存及現金	48	—	5,026
			774,236	948,390

The accompanying notes form an integral part of these financial statements.

連帶之附註為該等財務報表之組成部分。