

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2024

	Note	2024 HK\$'000	2023 HK\$'000
ASSETS			
Non-current assets			
Property, plant and equipment	12	203,357	194,962
Right-of-use assets	13(a)	642,237	519,679
Rental deposits and other assets	14	92,584	70,327
Deferred tax assets	15	181,600	219,692
		1,119,778	1,004,660
Current assets			
Inventories	16	705,303	669,464
Trade receivables	17	72,755	65,707
Other receivables, deposits and prepayments	18	145,659	160,690
Cash and cash equivalents	19	457,757	303,256
Income tax recoverable		2,866	9,550
		1,384,340	1,208,667
LIABILITIES			
Current liabilities			
Trade payables	20	306,648	329,718
Other payables and accruals	21	193,786	203,196
Borrowings	22	–	30,000
Lease liabilities	13(b)	298,136	231,928
Income tax payable		16,750	8,954
		815,320	803,796
Net current assets		569,020	404,871
Total assets less current liabilities		1,688,798	1,409,531
Non-current liabilities			
Other payables		29,896	21,736
Lease liabilities	13(b)	394,012	333,675
Retirement benefit obligations	23	12,561	12,660
Deferred tax liabilities	15	240	279
		436,709	368,350
Net assets		1,252,089	1,041,181
EQUITY			
Capital and reserves			
Share capital	24	310,319	310,319
Reserves	25	941,770	730,862
Total equity		1,252,089	1,041,181

The consolidated financial statements on pages 156 to 210 were approved by the Company's Board of Directors on 20 June 2024 and were signed on its behalf.

KWOK Siu Ming Simon
Chairman and CEO

KWOK LAW Kwai Chun Eleanor
Vice-chairman

The notes and disclosures on pages 161 to 210 are an integral part of these consolidated financial statements.