

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026



	Note	2026 HK\$'000	2025 HK\$'000
ASSETS			
Non-current assets			
Property, plant and equipment	16	186,143	200,585
Right-of-use assets	17(a)	507,128	623,416
Rental deposits and other assets	18	80,114	91,683
Deferred tax assets	19	158,476	177,140
		931,861	1,092,824
Current assets			
Inventories	20	767,313	670,036
Trade receivables	21	51,231	64,746
Other receivables, deposits and prepayments	22	150,702	125,136
Income tax recoverable		835	2,287
Time deposits	23	62,745	70,000
Cash and cash equivalents	23	442,068	301,098
		1,474,894	1,233,303
LIABILITIES			
Current liabilities			
Trade payables	24	322,161	238,626
Other payables and accruals	25	196,405	197,019
Lease liabilities	17(b)	292,415	311,932
Income tax payable		25,189	20,450
		836,170	768,027
Net current assets		638,724	465,276
Total assets less current liabilities		1,570,585	1,558,100
Non-current liabilities			
Other payables		27,073	37,293
Lease liabilities	17(b)	242,668	346,912
Retirement benefit obligations	27	18,222	15,950
Deferred tax liabilities	19	163	202
		288,126	400,357
Net assets		1,282,459	1,157,743
EQUITY			
Capital and reserves			
Share capital	28	310,319	310,319
Reserves	29	972,140	847,424
Total equity		1,282,459	1,157,743

The consolidated financial statements on pages 95 to 154 were approved by the Company's Board of Directors on 25 June 2026 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 100 to 154 are an integral part of these consolidated financial statements.