

綜合現金流量表 Consolidated Cash Flow Statement

截至二零零四年三月三十一日止年度 (以港幣列示) For the year ended 31 March 2004 (Expressed in Hong Kong dollars)

	附註 Note	二零零四年 2004		二零零三年 2003	
		千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
經營活動					
Operating activities					
除稅前日常業務溢利					
Profit from ordinary activities before taxation		47,087		33,286	
調整項目:					
Adjustments for:					
– 折舊		7,166		6,534	
– Depreciation					
– 利息開支		871		1,256	
– Interest expense					
– 利息收入		(621)		(869)	
– Interest income					
– 出售固定資產之(收益)/虧損		(24)		509	
– (Gain)/loss on disposal of fixed assets					
– 重估土地及建築物及投資物業之(盈餘)/虧絀淨值		(505)		2,340	
– Net (surplus)/deficit on revaluation of land and buildings and investment properties					
營運資金變動前之經營溢利		53,974		43,056	
Operating profit before changes in working capital					
存貨增加		(1,658)		(5,090)	
Increase in inventories					
應收賬款及其他應收款之增加		(2,388)		(10,351)	
Increase in trade and other receivables					
應付賬款及其他應付款之增加		5,687		2,685	
Increase in trade and other payables					
信託收據貸款之減少		(98)		(1,515)	
Decrease in trust receipt loans					
經營業務產生之現金		55,517		28,785	
Cash generated from operations					
(已付)/退回稅項					
Tax (paid)/refunded					
– 已付香港利得稅		(1,266)		(2,227)	
– Hong Kong Profits Tax paid					
– 退回香港利得稅		1,614		39	
– Hong Kong Profits Tax refunded					
– 已付海外稅項		(14)		(14)	
– Overseas tax paid					
經營活動所得之現金淨額結轉		334	55,851	(2,202)	26,583
Net cash from operating activities carried forward					

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承前經營活動所得 之現金淨額			55,851		26,583
投資活動					
購入固定資產付款		(21,413)		(4,638)	
出售固定資產所得 款項		306		824	
已收利息		621		869	
投資活動所用 之現金淨額			(20,486)		(2,945)
融資活動					
已付融資租賃租金 之資本部分		(308)		(1,182)	
新增銀行貸款		6,076		1,550	
償還銀行貸款		(2,088)		(7,158)	
已抵押銀行存款減少		-		2,000	
根據購股權計劃發行 股份之所得款項		-		575	
已付利息		(863)		(1,201)	
已付融資租賃租金 之利息部分		(8)		(55)	
已付股息		(8,415)		(11,215)	
融資活動所用現金 淨額			(5,606)		(16,686)
現金及現金等價物 增加淨額			29,759		6,952
於四月一日之現金 及現金等價物			61,846		54,894
於三月三十一日 之現金及現金 等價物	17		91,605		61,846

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附註：

Notes:

主要非現金交易

Major non-cash transactions

- | | |
|---|---|
| (a) 本年度，本集團以物換物交易價值380,000元之汽車。 | (a) During the year the group traded-in a motor vehicle with value of \$380,000. |
| (b) 截至二零零三年三月三十一日止年度期間，本集團就固定資產新增融資作租賃安排，新增租約之資本總值約為479,000元。 | (b) During the year ended 31 March 2003, the group entered into a finance lease arrangement in respect of fixed assets with total capital value at the inception of the lease of approximately \$479,000. |

第37頁至88頁之附註屬本財務報表之一部分。

The notes on pages 37 to 88 form part of these financial statements.