

1. GENERAL

The Company is a public listed company incorporated in Bermuda as an exempted company with limited liability and its shares are listed on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”).

The ultimate holding company is Power Jade Capital Limited (Corporate name: Power Jade Limited) (“Power Jade”), an International Business Company incorporated in the British Virgin Islands. It is a company indirectly owned as to 50% by Chinese Estates Holdings Limited (“Chinese Estates”), a company listed on the Stock Exchange, and as to 50% by Solar Chain Limited, a private limited company beneficially owned by Ms. Anita Shum, Yuk-ming.

The Company’s principal activity is investment holding and the activities of its principal subsidiaries and associates are set out in notes 49 and 50 respectively.

2. ADOPTION OF STATEMENTS OF STANDARD ACCOUNTING PRACTICE

In the current year, the Group has adopted, for the first time, a number of new and revised Statements of Standard Accounting Practice (“SSAP(s)”) issued by the Hong Kong Society of Accountants in advance of their effective dates. The adoption of these SSAPs has resulted in a change in the format of presentation of the cash flow statement, an inclusion of a statement of changes in equity, and no material effect on the results for the current or prior accounting periods. Accordingly, no prior period adjustment has been required.

Foreign Currencies

The revisions to SSAP 11 (Revised) “Foreign Currency Translation” have eliminated the choice of translating the income statements of overseas operations at the closing rate for the period, the policy previously followed by the Group. They are now required to be translated at an average rate. This change in accounting policy has not had any material effect on the results for the current or prior accounting periods.

1. 概述

本公司乃在百慕達註冊成立之受豁免上市有限公司，其股份在香港聯合交易所有限公司（「聯交所」）上市。

最終控股公司為 Power Jade Capital Limited（公司原名：Power Jade Limited）（「Power Jade」），乃於英屬維爾京群島註冊成立之國際商業公司，由在聯交所上市的 Chinese Estates Holdings Limited（「華人置業」）間接擁有 50% 權益，另外 50% 權益則由沈玉明女士實益擁有之私人有限公司 Solar Chain Limited 擁有。

本公司之主要業務為投資控股，而其主要附屬公司及聯營公司之業務分別載於附註 49 及 50。

2. 採納會計實務準則

於本年度，本集團於有關會計實務準則生效日期前首次採納若干由香港會計師公會頒佈之全新及經修訂之會計實務準則（「會計實務準則」）。採納該等會計實務準則導致現金流量表之呈列方式出現變動及加插股本變動報表，但對本會計期間或過往會計期間之業績並無重大影響。因此，毋須作出前期調整。

外幣

根據會計實務準則第 11 條（經修訂）「外幣換算」之修訂，海外業務之收益表不得選擇以會計期間終結時之匯率換算，而該方式乃本集團過往沿用之政策。有關收益表現須按平均匯率換算。會計政策之該項轉變對本會計期間或過往會計期間之業績並無任何重大影響。

2. ADOPTION OF STATEMENTS OF STANDARD ACCOUNTING PRACTICE

Cash Flow Statements

Under SSAP 15 (Revised) “Cash Flow Statements”, cash flows are classified under three headings – operating, investing and financing, rather than the previous five headings. Interest and dividends, which were previously presented under separate headings, are classified as operating/investing/financing cash flows. Cash flows arising from taxes on income are classified as operating activities, unless they can be separately identified with investing or financing activities.

Employee Benefits

In the current year, the Group has adopted SSAP 34 “Employee Benefits”, which introduces measurement rules for employee benefits, including retirement benefit plans. Because the Group’s participates only in defined contribution retirement benefit schemes, the adoption of SSAP 34 has not had any material impact on the financial statements.

3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention as modified for the revaluation of certain properties and investments in securities.

The financial statements have been prepared in accordance with accounting principles generally accepted in Hong Kong. The principal accounting policies adopted are as follows:

Basis of Consolidation

The consolidated financial statements incorporate the financial statements of the Company and its subsidiaries made up to 30th November each year.

2. 採納會計實務準則（續）

現金流量表

根據會計實務準則第 15 條（經修訂）「現金流量表」，現金流量現分為三個項目 – 經營業務、投資活動及融資活動，而並非過往之五個項目。以往分項呈列之利息及股息現歸類為經營業務 / 投資活動 / 融資活動之現金流量。收入稅項所產生之現金流量歸類為經營業務，除非該等現金流量可分開確認為投資活動或融資活動。

僱員福利

於本年度，本集團採納會計實務準則第 34 條「僱員福利」，為僱員福利（包括退休福利計劃）引入衡量準則。由於本集團只參與界定供款退休福利計劃，採納會計實務準則第 34 條對財務報表並無任何重大影響。

3. 主要會計政策

本財務報表乃按實際成本常規，並就重估若干物業及證券投資而修訂。

本財務報表乃根據香港公認會計原則編製，所採納之主要會計政策載列如下：

綜合賬目基準

綜合財務報表包括本公司及其附屬公司截至各年十一月三十日止之財務報表。

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Basis of Consolidation (cont'd)

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Negative Goodwill

Negative goodwill represents the excess of the Group's interest in the fair value of the identifiable assets and liabilities of a subsidiary or associate at the date of acquisition over the cost of acquisition.

Negative goodwill is presented as a deduction from assets and is released to income based on an analysis of the circumstances from which the balance resulted.

To the extent that the negative goodwill is attributable to losses or expenses anticipated at the date of acquisition, it is released to income in the period in which those losses or expenses arise. The remaining negative goodwill is recognised as income on a straight-line basis over the remaining average useful life of the identifiable acquired depreciable assets. To the extent that such negative goodwill exceeds the aggregate fair value of the acquired identifiable non-monetary assets, it is recognised in income immediately.

Negative goodwill arising on the acquisition of an associate is deducted from the carrying value of that associate. Negative goodwill arising on the acquisition of subsidiaries is presented separately in the balance sheet as a deduction from assets.

Investments in Subsidiaries

Investments in subsidiaries are included in the Company's balance sheet at cost less any identified impairment loss.

Interests in Associates

The consolidated income statement includes the Group's share of the post-acquisition results of its associates for the year. In the consolidated balance sheet, interests in associates are stated at the Group's share of the net assets of the associates less any identified impairment loss.

3. 主要會計政策 (續)

綜合賬目基準 (續)

於本年度購入或售出之附屬公司業績，乃由實際收購日期起或直至實際出售日期止（如適用）計入綜合收益表內。

負值商譽

負值商譽乃指本集團於收購附屬公司或聯營公司之日應佔可辨認資產及負債之公平價值超逾收購成本之差額。

負值商譽乃列為從資產中扣除之項目，並按其產生之情況撥作收入。

倘負值商譽來自於收購日期預期產生之虧損或開支，則將該等虧損或開支產生之期間撥作收入。餘下之負值商譽則以直線法按所購入可辨認應計折舊資產之餘下平均可用年期確認為收入。倘該等負值商譽超過所購入可辨認非貨幣資產之公平價值總額，則即時確認為收入。

收購聯營公司產生之負值商譽，乃從該聯營公司之賬面值扣除。收購附屬公司產生之負值商譽則於資產負債表中另外列為從資產中扣除之項目。

附屬公司投資

附屬公司投資乃按成本值減任何可辨認虧損列入本公司之資產負債表內。

聯營公司權益

綜合收益表包括本集團於年內應佔其聯營公司之收購後業績。於綜合資產負債表中，聯營公司權益乃按本集團應佔聯營公司之資產淨值減任何可辨認虧損列賬。

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Impairment

At each balance sheet date, the Group reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment losses are recognised as expenses immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Investment Properties

Investment properties are completed properties which are held for their investment potential, any rental income being negotiated at arm's length.

Investment properties are stated at their open market values. Any surplus or deficit arising on the revaluation of investment properties is credited or charged to the investment property revaluation reserve unless the balance on this reserve is insufficient to cover a deficit, in which case the excess of the deficit over the balance on the investment property revaluation reserve is charged to the income statement. Where a deficit has previously been charged to the income statement and a revaluation surplus subsequently arises, this surplus is credited to the income statement to the extent of the deficit previously charged.

On disposal of an investment property, the balance on the investment property revaluation reserve attributable to that property is transferred to the income statement.

No depreciation is provided on investment properties except where the unexpired term of the relevant lease is 20 years or less.

3. 主要會計政策 (續)

減值

於每個結算日，本集團會審核其資產之賬面值，以釐定該等資產是否出現虧損之象。倘資產之可收回金額估計將低於其賬面值，則將該資產之賬面值減至其可收回金額。有關虧損則即時確認為開支。

倘虧損其後撥回，則有關資產之賬面值會增至其估計之可收回金額，惟已增加之賬面值不得超過假設有相關資產於過往年度並無確認虧損而釐定之賬面值。虧損撥回將即時確認為收入。

投資物業

投資物業乃因其投資潛力而持有之已落成物業，其任何租金收入乃按公平原則磋商釐定。

投資物業乃按公開市值入賬。任何因重估投資物業而產生之盈餘或虧損，均計入投資物業重估儲備中或其內扣除，惟倘此項儲備餘額不足以彌補虧損，則超逾投資物業重估儲備餘額之虧損將於收益表中扣除。倘過往已自收益表扣除虧損，而其後產生重估盈餘，有關盈餘將撥入收益表，惟款額以過往已扣除之虧損為限。

在出售投資物業時，該物業應佔投資物業重估儲備之結餘乃計入收益表中。

租約尚餘年期超過二十年之投資物業並無作出折舊撥備。

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th November, 2002

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截至二零零二年十一月三十日止年度

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Plant and Equipment

Plant and equipment are stated at cost less depreciation and accumulated impairment losses.

Depreciation is provided to write off the cost of plant and equipment over their estimated useful lives and after taking into account their estimated residual value, using the straight-line method, at rates varying from 20% to 50% per annum.

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement.

Properties Held for Development

Properties held for development are carried at cost, less any identified impairment loss. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Properties Held for Sale

Properties held for sale are stated at the lower of cost and net realisable value.

Investments in Securities

Investments in securities are recognised on a trade-date basis and are initially measured at cost.

Other investments are measured at fair value, with unrealised gains and losses included in net profit or loss for the period.

Revenue Recognition

Development properties

Income from properties developed for sale is recognised on the execution of a binding sales agreement or when the relevant occupation permit is issued by the binding authority, whichever is the later.

Properties held for sale

When properties are held for sale, revenue is recognised on the execution of a binding sales agreement. Payments received from the purchasers prior to this stage are recorded as deposits received on sales of properties and are grouped under current liabilities.

3. 主要會計政策 (續)

廠房及設備

廠房及設備乃按成本值減折舊及累計虧損列賬。

廠房及設備之折舊乃按其估計可使用年期並計及其估計剩餘價值以直線法(折舊年率介乎20%至50%)撇銷其成本值計算。

資產因出售或棄用而產生之收益或虧損乃按有關資產之出售所得款項與賬面值之差額而定值，並於收益表內確認。

持作發展之物業

持作發展之物業乃按成本值減任何可辨認虧損列賬。當資產可作原定用途時，開始按其他物業資產之相同基準計算折舊。

持作出售物業

持作出售物業乃按成本值與可變現淨值中之較低者入賬。

證券投資

證券投資乃以交易日期基準確認，及初步以成本值計算。

其他投資乃按公平價值計算，而未變現盈利及虧損乃計入有關期間損益淨額。

收入確認

發展物業

持作出售之已發展物業之收入乃於簽立具有約束力之銷售協議或有關當局簽發有關入伙紙時(以較後者為準)確認入賬。

持作出售物業

如物業乃持作出售，則於簽立具有約束力之銷售協議時確認收益。在此階段之前收取自買家之款項，均作為流動負債項目下出售物業已收取之訂金。

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**Revenue Recognition (cont'd)****Others**

Rental income under operating leases is recognised on a straight-line basis over the term of the relevant lease.

Sales of cosmetics are recognised when goods are delivered and title has been passed.

Dividend income from investments is recognised when the Groups' rights to receive payment have been established.

Interest income from bank deposits is accrued on a time basis, by reference to the principal outstanding and at the interest rate applicable.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is calculated using the first-in first-out method.

Taxation

The charge for taxation is based on the results for the year as adjusted for items which are non-assessable or disallowed. Timing differences arise from the recognition for tax purposes of certain items of income and expense in a different accounting period from that in which they are recognised in the financial statements. The tax effect of timing differences, computed using the liability method, is recognised as deferred taxation in the financial statements to the extent that it is probable that a liability or an asset will crystallise in the foreseeable future.

Foreign Currencies

Transactions in currencies other than Hong Kong dollars are translated into Hong Kong dollars at the rates ruling on the dates of the transactions. Monetary assets and liabilities denominated in currencies other than Hong Kong dollars are re-translated into Hong Kong dollars at the rates ruling on the balance sheet date. Gains and losses arising on exchange are dealt with in the income statement.

On consolidation, the assets and liabilities of the Group's overseas operations are translated at exchange rate prevailing on the balance sheet date. Income and expense items are translated at the average exchange rate for the year. Exchange differences arising, if any, are classified as equity and transferred to the Group's exchange reserve. Such translation differences are recognised as income or as expenses in the year which the operation is disposed of.

3. 主要會計政策 (續)**收入確認 (續)****其他**

營運租約之租金收入乃按直綫法於有關租約年期確認入賬。

化粧品之銷售乃於交付貨品及轉移擁有權時確認入賬。

來自投資之股息收入乃於股東獲得派息之權利確立時確認入賬。

銀行存款之利息收入乃參考尚未償還之本金按適用之息率及時間比例計算。

存貨

存貨乃按成本值與可變現淨值兩者之較低者入賬。成本乃按先進先出法計算。

稅項

稅項之支出乃根據本年度業績就毋須課稅或並無減免之項目作出調整而計算。時差乃由於在計算稅項時確認某些收入及支出之會計期間與該等項目於財務報表確認之會計期間有所不同而產生。因時差產生之稅項影響，倘於可見將來可能實現負債或資產者，則以負債法於財務報表內確認為遞延稅項。

外幣

港幣以外之貨幣交易按交易日之滙率折算為港元。非以港幣計值之貨幣資產及負債乃按結算日之滙率再行換算為港幣。滙兌產生之收益及虧損在收益表中處理。

於綜合賬目時，本集團海外業務之資產與負債乃按結算日之滙率換算。收支項目乃按年內之平均滙率換算。所產生之滙兌差額（如有）乃歸類為股本並撥入本集團之滙兌儲備。該等滙兌差額乃於有關業務出售之年度內確認為收益或支出。

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Operating Leases

Leases of assets in respect of which substantially all the rewards and risks of ownership remain with the lessors are accounted for as operating leases. Rental paid and payable on such operating leases are charged to the income statement on a straight-line basis over the relevant lease term.

Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, are capitalised as part of the cost of those assets. Capitalisation of such borrowing costs ceases when the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised as expenses in the period in which they are incurred.

Retirement Benefits Scheme

The retirement benefits costs charged in the income statement represent the contributions payable in respect of the current year to the Group's defined contribution scheme.

4. TURNOVER

Turnover represents the aggregate of the amounts received and receivable from sales of properties, property rental income and cosmetics goods sold to outside customers less returns.

5. BUSINESS AND GEOGRAPHICAL SEGMENTS

Business Segments

For management purposes, the Group is currently organised into three operating divisions – property development, property leasing and cosmetics. These divisions are the basis on which the Group reports its primary segment information.

Principal activities are as follows:

Property development	–	Property development and sales of properties
Property leasing	–	Property rental
Cosmetics	–	Manufacturing and trading of cosmetics products

Segment information about these businesses is presented below.

3. 主要會計政策 (續)

營運租約

凡租賃資產擁有權之絕大部份回報及風險由出租者保留之租約，均作為營運租約處理。營運租約已付及應付之租金按直線法於有關租約年期自收益表中扣除。

借貸成本

收購、建造或生產合資格資產之直接應佔借貸成本，均撥充資本，作為此等資產成本之一部份。當此等資產大體上可作其擬定用途或出售時，即停止將該等借貸成本撥充資本。

所有其他借貸成本於其產生期間確認為支出。

退休福利計劃

在收益表中扣除之退休金費用指本年度向本集團之界定供款計劃應付之供款。

4. 營業額

營業額乃指售賣物業、物業租金及扣除退貨後售予外間顧客之化粧品銷售之已收及應收款項之總和。

5. 按業務及地區市場劃分之分類資料

按業務劃分

就業務管理而言，本集團之業務目前可分為三個經營部份 – 物業發展、物業租賃及化粧品。該等部份為本集團申報其主要分類資料之基準。

主要業務活動如下：

物業發展	–	物業發展及物業銷售
物業租賃	–	物業租賃
化粧品	–	化粧品製造及買賣

以下呈報該等業務之分類資料。

5. BUSINESS AND GEOGRAPHICAL SEGMENTS
(cont'd)

Business Segments (cont'd)

INCOME STATEMENT

For the year ended 30th November, 2002

5. 按業務及地區市場劃分之分類資料
(續)

按業務劃分(續)

收益表

截至二零零二年十一月三十日止年度

		Property development 物業發展 HK\$'000 港幣千元	Property leasing 物業租賃 HK\$'000 港幣千元	Cosmetics 化粧品 HK\$'000 港幣千元	Other operations 其他業務 HK\$'000 港幣千元	Consolidated 綜合賬目 HK\$'000 港幣千元
REVENUE	收入					
Revenue from external customers	來自外間客戶收入	16,800	25,164	7,080	–	49,044
RESULT	業績					
Segment result	分類業績	(85,354)	(50,112)	1,776	–	(133,690)
Unallocated corporate expenses	未分攤之公司開支					(17,156)
Loss from operations	經營虧損					(150,846)
Finance costs	財務費用					(2,526)
Investment income	投資收入					5,464
Other losses	其他虧損	(150,780)	1,109	–	(2,059)	(151,730)
Share of results of associates	分攤聯營公司業績	(240)	–	(1,096)	243	(1,093)
Loss before taxation	除稅前虧損					(300,731)
Taxation	稅項					(1,209)
Loss after taxation	除稅後虧損					(301,940)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th November, 2002

財務報表附註

截至二零零二年十一月三十日止年度

5. BUSINESS AND GEOGRAPHICAL SEGMENTS (cont'd)

Business Segments (cont'd)

BALANCE SHEET

At 30th November, 2002

5. 按業務及地區市場劃分之分類資料 (續)

按業務劃分(續)

資產負債表

於二零零二年十一月三十日

		Property development 物業發展 HK\$'000 港幣千元	Property leasing 物業租賃 HK\$'000 港幣千元	Cosmetics 化粧品 HK\$'000 港幣千元	Other operations 其他業務 HK\$'000 港幣千元	Consolidated 綜合賬目 HK\$'000 港幣千元
ASSETS	資產					
Segment assets	分類資產	1,176,347	482,020	3,857	–	1,662,224
Interests in associates	聯營公司權益	150,542	8,141	694	3,440	162,817
Unallocated corporate assets	未分攤之公司資產					95,357
Consolidated total assets	綜合資產總值					1,920,398
LIABILITIES	負債					
Segment liabilities	分類負債	255,792	29,381	573	–	285,746
Unallocated corporate liabilities	未分攤之公司負債					262,803
Consolidated total liabilities	綜合負債總額					548,549

OTHER INFORMATION

For the year ended 30th November, 2002

其他資料

截至二零零二年十一月三十日止年度

		Property development 物業發展 HK\$'000 港幣千元	Property leasing 物業租賃 HK\$'000 港幣千元	Cosmetics 化粧品 HK\$'000 港幣千元	Other operations 其他業務 HK\$'000 港幣千元	Consolidated 綜合賬目 HK\$'000 港幣千元
Capital additions	資產增加	358,564	305	669	–	359,538
Depreciation	折舊	–	13	108	36	157
Impairment losses recognised in income statement	確認於收益表 之虧損	229,689	–	–	3,559	233,248
Other non-cash expenses	其他非現金開支	10,412	69,476	652	2,108	82,648

5. BUSINESS AND GEOGRAPHICAL SEGMENTS
(cont'd)

Business Segments (cont'd)

INCOME STATEMENT

For the year ended 30th November, 2001

5. 按業務及地區市場劃分之分類資料
(續)

按業務劃分(續)

收益表

截至二零零一年十一月三十日止年度

		Property development 物業發展 HK\$'000 港幣千元	Property leasing 物業租賃 HK\$'000 港幣千元	Cosmetics 化粧品 HK\$'000 港幣千元	Other operations 其他業務 HK\$'000 港幣千元	Consolidated 綜合賬目 HK\$'000 港幣千元
REVENUE	收入					
Revenue from external customers	來自外間客戶收入	109,915	26,547	4,807	–	141,269
RESULT	業績					
Segment result	分類業績	(58,531)	14,070	1,424	–	(43,037)
Unallocated corporate expenses	未分攤之公司開支					(18,749)
Loss from operations	經營虧損					(61,786)
Finance costs	財務費用					(2,659)
Investment income	投資收入					19,023
Other losses	其他虧損	(39,457)	(1,242)	–	7	(40,692)
Share of results of associates	分攤聯營公司業績	(14,180)	–	(67)	1,803	(12,444)
Loss before taxation	除稅前虧損					(98,558)
Taxation	稅項					26,441
Loss after taxation	除稅後虧損					(72,117)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th November, 2002

財務報表附註

截至二零零二年十一月三十日止年度

5. BUSINESS AND GEOGRAPHICAL SEGMENTS (cont'd)

Business Segments (cont'd)

BALANCE SHEET

At 30th November, 2001

5. 按業務及地區市場劃分之分類資料 (續)

按業務劃分(續)

資產負債表

於二零零一年十一月三十日

		Property development 物業發展 HK\$'000 港幣千元	Property leasing 物業租賃 HK\$'000 港幣千元	Cosmetics 化粧品 HK\$'000 港幣千元	Other operations 其他業務 HK\$'000 港幣千元	Consolidated 綜合賬目 HK\$'000 港幣千元
ASSETS	資產					
Segment assets	分類資產	936,935	571,134	3,964	–	1,512,033
Interests in associates	聯營公司權益	318,649	7,924	1,791	9,631	337,995
Unallocated corporate assets	未分攤之公司資產					147,863
Consolidated total assets	綜合資產總值					1,997,891
LIABILITIES	負債					
Segment liabilities	分類負債	81,693	33,805	628	–	116,126
Unallocated corporate liabilities	未分攤之公司負債					205,646
Consolidated total liabilities	綜合負債總額					321,772

OTHER INFORMATION

For the year ended 30th November, 2001

其他資料

截至二零零一年十一月三十日止年度

		Property development 物業發展 HK\$'000 港幣千元	Property leasing 物業租賃 HK\$'000 港幣千元	Cosmetics 化粧品 HK\$'000 港幣千元	Other operations 其他業務 HK\$'000 港幣千元	Consolidated 綜合賬目 HK\$'000 港幣千元
Capital additions	資產增加	74,440	–	62	63	74,565
Depreciation	折舊	–	–	7	39	46
Impairment losses recognised in income statement	確認於收益表 之虧損	41,466	1,242	–	–	42,708
Other non-cash expenses	其他非現金開支	46,383	5,182	–	1,255	52,820