## 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 for the year ended 31 March 2004 (以港幣列示) (Expressed in Hong Kong dollars)

淨額結轉

			二零零四年 <b>2004</b>		二零零三年 2003	
		附註 Note	千元 <b>\$′000</b>	千元 <b>\$′000</b>	千元 \$'000	千元 \$'000
經營活動	Operating activities					
除税前正常業務溢利	Profit from ordinary activities before taxation		4,638		5,688	
調整項目:	Adjustments for:					
- 折舊	<ul><li>Depreciation</li></ul>		27,021		24,840	
- 商譽攤銷	– Amortisation of		27,021		21,010	
日百八五	goodwill		(236)		(129)	
- 固定資產減值	– Net impairment		(230)		(123)	
商足員 <u></u>	loss on fixed assets					
/準備	(reversed)/provided		(501)		7,408	
一 融資成本	– Finance costs		1,845		2,397	
一 耐息收入						
	– Interest income		(866)		(1,922)	
- 附屬公司清盤虧損	– Loss on liquidation				266	
山东田宁海南村	of subsidiaries		-		366	
- 出售固定資產虧損	<ul> <li>Loss on sale of fixed assets</li> </ul>		2,483		930	
- 投資物業重估盈餘	– Revaluation surplus on					
	investment properties		(278)		(2,872)	
- 重報物業重估儲備	<ul> <li>Restatement of properties</li> </ul>					
	revaluation reserve		_		550	
營運資金變動前	Operating profit before					
經營溢利	changes in working capital		34,106		37,256	
存貨(增加)/減少	(Increase)/decrease					
	in inventories		(528)		2,873	
應收賬款及其他應收款	Decrease/(increase) in trade					
減少/(增加)	and other debtors		176		(352)	
按金及預付款減少	Decrease in deposits and				. ,	
	prepayments		6,108		11,584	
應付賬款及應計費用減少	Decrease in creditors and				,	
	accrued expenses		(673)		(4,665)	
經營業務產生的現金	Cash generated from operations		39,189		46,696	
已收利息	Interest received		702		2,061	
已付利息	Interest paid		(1,874)		(2,475)	
已付税項	Tax paid		(1,574)		(2, 173)	
- 已付香港利得税	– Hong Kong Profits Tax paid		(374)		(592)	
- 退還香港利得税	<ul> <li>Hong Kong Profits Tax refunded</li> </ul>		143		2,611	
	<ul><li>– Horig Kong Profits Tax refunded</li><li>– Overseas tax paid</li></ul>					
一 已付海外税項 ————————————————————————————————————	– Overseas tax palu		(757)		(772)	
經營活動所得的現金	Net cash from operating					
ver der (Late						

37,029

47,529

activities carried forward

## 綜合現金流量表 (續)

## Consolidated Cash Flow Statement (Continued)

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

			二零零四年 <b>2004</b>		二零零三年 2003	
		附註 Note		千元 1000 第7000	千元 \$′000	
承前經營活動所得 的現金淨額	Net cash from operating activities brought forward		37,0	029	47,529	
投資活動	Investing activities					
購入固定資產付款	Payment for purchase of					
	fixed assets		(38,238)	(37,906)		
出售固定資產所得款項	Proceeds from sale of fixed assets		5,426	332		
購入餘下附屬公司	Payment for purchase of the					
股份付款	remaining shares of subsidiaries		-	(1,776)		
附屬公司清盤的現金	Net cash outflow from liquidation					
流出淨額	of subsidiaries		-	(73)		
投資活動所用的	Net cash used in investing					
現金淨額	activities		(32,8	B12)	(39,423)	
融資活動	Financing activities					
根據購股權計劃發行	Proceeds from shares issued					
股份所得款項	under share option scheme		727	_		
償還銀行貸款	Repayment of bank loans		(20,437)	(28,644)		
新增銀行貸款所得款項	Proceeds from new bank loans		19,500	24,000		
融資活動所用	Net cash used in financing					
的現金淨額	activities		(2	210)	(4,644)	
現金及現金等價物增加	Net increase in cash and					
淨額	cash equivalents		4,0	007	3,462	
於四月一日的現金及	Cash and cash equivalents					
現金等價物	at 1 April		72,287		68,825	
於三月三十一日的現金	Cash and cash equivalents					
及現金等價物	at 31 March	17	76,2	294	72,287	

第47至第101頁的附註屬本財務報表的一部分。

The notes on pages 47 to 101 form part of these financial statements.

