

綜合現金流量表

Consolidated Cash Flow Statement

截至二零零五年三月三十一日止年度

For the year ended 31 March 2005

			二零零五 2005 千港元 HK\$'000	二零零四 2004 千港元 HK\$'000
	附註 Note			
經營業務		Operating activities		
營運之現金流入淨額	28(a)	Net cash inflow from operations	4,603	21,484
支付利息		Interest paid	(1,194)	(1,074)
收取利息		Interest received	134	318
支付香港利得稅		Hong Kong profits tax paid	(2,752)	(689)
香港利得稅退款		Hong Kong profits tax refunded	—	76
支付中國企業所得稅款		Mainland China enterprise income tax paid	(495)	(151)
支付加拿大所得稅		Canada income tax paid	(1,470)	—
			<u>(1,174)</u>	<u>19,964</u>
經營業務之現金 (流出)／流入淨額		Net cash (outflow)/inflow from operating activities	(1,174)	19,964
投資業務		Investing activities		
購買固定資產		Purchases of fixed assets	(19,594)	(12,809)
出售固定資產所得款項		Proceeds from disposal of fixed assets	443	11
支付在建工程費用		Payments for construction-in-progress	(2,216)	(2,630)
收購附屬公司	28(c)	Acquisition of subsidiaries	(38,120)	—
購買附屬公司之額外權益	28(d)	Purchase of additional interest in a subsidiary	(200)	—
購入共同控制實體權益 之額外權益		Purchase of additional interests in a jointly controlled entity	—	(1,224)
			<u>(59,687)</u>	<u>(16,652)</u>
投資業務之現金流出淨額		Net cash outflow from investing activities	(59,687)	(16,652)
融資前之現金 (流出)／流入淨額		Net cash (outflow)/inflow before financing	(60,861)	3,312

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融資業務	Financing activities		
發行股份	Proceeds from issue of shares	48,282	—
股份成本	Share issue costs	(598)	—
附屬公司少數股東 之收取貢獻	Contribution received from minority shareholders of a subsidiary	—	1,000
新增銀行貸款	New bank borrowings	208,541	163,017
償還短期銀行貸款	Repayment of short-term bank borrowings	(193,023)	(153,462)
融資租賃租金支出之 本金部份	Payment of capital element of finance lease obligations	(4,144)	(1,976)
支付股息	Dividends paid	(2,793)	(4,764)
		<u>56,265</u>	<u>3,815</u>
融資業務之現金 流入淨額	Net cash inflow from financing activities	56,265	3,815
現金及現金等額之(減少)／ 增加	(Decrease)/increase in cash and cash equivalents	(4,596)	7,127
外幣滙率變動之影響	Effect of foreign exchange rate changes	1,680	27
於年初之現金及現金等額	Cash and cash equivalents, beginning of year	67,953	60,799
		<u>67,953</u>	<u>60,799</u>
於年末之現金及現金等額	Cash and cash equivalents, end of year	65,037	67,953
		<u>65,037</u>	<u>67,953</u>