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 (以港幣列示) (Expressed in Hong Kong dollars)

| 別註 |
|---|
| Note \$'000 \$' |
| Profit from ordinary activities Profit from ordinary activities before taxation 38,897 4,638 4,638 |
| Profit from ordinary activities before taxation 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 |
| Profit from ordinary activities before taxation 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 38,897 4,638 |
| activities before taxation 38,897 4,638 副整項目: Adjustments for: - 折舊 - Depreciation 28,649 27,021 - 高營曆銷 - Amortisation of goodwill (236) (236) - 高党資產減值虧損淨額轉回 Net impairment loss on fixed assets reversed (1,447) (501) - 融資成本 - Finance costs 600 1,845 - 利息收入 - Interest income (1,565) (866) - 出售固定資產(收益)/薪損 Net (profit)/loss on sale of fixed assets (6,899) 2,483 - 投資物業重估盈餘 - Revaluation surplus on investment properties - (278) - 少數股東貸款之豁免 - Wavier of loan from a minority shareholder (925) - 營運資金變動前經營溢利 Operating profit before changes in working capital 57,074 34,106 存貨增加 Increase in inventories (1,208) (528) |
| 調整項目: |
| - 折舊 |
| 一商譽難销 |
| 一固定資産減值虧損淨額轉回 |
| 「fixed assets reversed (1,447) (501) 一融資成本 - Finance costs 600 1,845 一利息收入 - Interest income (1,565) (866) 一出售固定資産(收益)/虧損 - Net (profit)/loss on sale of fixed assets (6,899) 2,483 - 投資物業重估盈餘 - Revaluation surplus on investment properties - (278) - 少數股東貸款之豁免 - Wavier of loan from a minority shareholder (925) - 營運資金變動前經營溢利 Operating profit before changes in working capital 57,074 34,106 存貨増加 Increase in inventories (1,208) (528) 應收賬款及其他應收款減少 Decrease in trade and other debtors 2,556 176 按金及預付款(增加)/減少 (Increase)/decrease in deposits and prepayments (5,269) 6,108 應付賬款及應計費用増加/(減少) Increase/(decrease) in creditors and accrued expenses 9,519 (673) 經營業務產生的現金 Cash generated from operations 62,672 39,189 |
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| investment properties — 少數股東貸款之豁免 — Wavier of loan from a minority shareholder (925) — 營運資金變動前經營溢利 Operating profit before changes in working capital F存貨增加 Increase in inventories 應收賬款及其他應收款減少 Decrease in trade and other debtors 2,556 按金及預付款(增加)/減少 (Increase)/decrease in deposits and prepayments (I,208) 原付賬款及應計費用增加/(減少) Increase/(decrease) in creditors and accrued expenses 9,519 (673) 經營業務產生的現金 Cash generated from operations 62,672 39,189 |
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| 已收利息 Interest received 1,450 702 |
| |
| |
| |
| 已付利息 Interest paid (666) (1,874) 已付税項 Tax paid |
| ー已付香港利得税 – Hong Kong Profits Tax paid (309) (374) |
| - Nong Kong Profits Tax refunded 176 143 |
| - Ed付海外税項 - Overseas tax paid (748) (757) |
| Overseas tax paid (770) |
| 經營活動所得的現金淨額結轉 Net cash from operating |
| activities carried forward 62,575 37,029 |



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 (以港幣列示) (Expressed in Hong Kong dollars)

| | | | 二零零五年 2005 | | 二零零四年 2004 | |
|------------------|---|------------|------------------------------|----------|---------------|--|
| | | 附註 Note | 千元 千 \$′000 \$′0 0 | | 千元 \$'000 | |
| 承前經營活動所得的現金淨額 | Net cash from operating activities brought forward | | 62,5 | 5 | 37,029 | |
| 投資活動 | Investing activities | | | | | |
| 購入固定資產付款 | Payment for purchase of | | | | | |
| | fixed assets | | (46,549) | (38,238) | | |
| 出售固定資產所得款項 | Proceeds from sales of | | | | | |
| | fixed assets | | 56,787 | 5,426 | | |
| 投資活動所得/(所用)的現金淨額 | Net cash from/(used in) investing activities | | 10,2 | 8 | (32,812) | |
| 融資活動 | Financing activities | | | | | |
| 根據購股權計劃發行股份所得款項 | Proceeds from shares issued under share option scheme | | 815 | 727 | | |
| 購回本身股份付款 | Payment for purchase of own shares | | (1,925) | | | |
| 購回本身股份所產生的支出 | Expenses incurred in connection with the | | (1,923) | | | |
| 償還少數股東貸款 | purchase of own shares Repayment of loan from | | (8) | - | | |
| | minority shareholders | | (566) | _ | | |
| 已付股息分派 | Dividend distribution paid | | (10,893) | - | | |
| 償還銀行貸款 | Repayment of bank loans | | (49,176) | (20,437) | | |
| 新增銀行貸款所得款項 | Proceeds from new bank loans | | 12,000 | 19,500 | | |
| 融資活動所用的現金淨額 | Net cash used in financing | | | | () | |
| | activities | | (49,7 | 3) | (210) | |
| 現金及現金等價物增加淨額 | Net increase in cash and cash equivalents | | 23,00 | 0 | 4,007 | |
| 於四月一日的現金及現金等價物 | Cash and cash equivalents at 1 April | | 76,29 | 4 | 72,287 | |
| 於三月三十一日的現金及現金等價物 | Cash and cash equivalents at 31 March | 17 | 99,3 | 4 | 76,294 | |

主要非現金交易

根據一項削減資本的特別決議,本公司先將全部股份溢價 429,505,000元轉入本公司的繳入盈餘賬,其後再將本公司 繳入盈餘360,675,000元用作抵銷本公司於二零零四年三月 三十一日的全部累計虧損360,675,000元(參閱附註25(f))。

MAJOR NON-CASH TRANSACTION

Pursuant to a scheme of capital reduction, the Company's entire share premium of \$429,505,000 was first transferred to the Company's contributed surplus account. Thereafter, a portion of the Company's contributed surplus of \$360,675,000 has been applied in writing off accumulated losses of the Company of \$360,675,000 as at 31 March 2004 (see note 25(f)).

第38至第83頁的附註屬本財務報表的一部分。

The notes on pages 38 to 83 form part of these financial statements.

