

Per	融資前現金(流出)/ 流入淨額結轉	Net cash (outflow)/inflow before financing carried forward			(27,411)		20,088
のperating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 2世刊利息 Interest received (2,148) (3,194) 日村設資租賃租金之 Interest element of finance 利息部分 lease rentals paid (85) (83) 日村股息 Dividends paid (38,000) - 2世投資回報及融資 Net cash outflow from returns on investments and servicing of finance (40,025) (3,78,000) - 2世代養養利得税 Hong Kong Profits Tax paid (10,989) (3,473) 日村養養利得税 Hong Kong Profits Tax refunded 173 - 2世代教育 Tax paid (10,816) (3,473) 日村教育 Tax paid (10,816) (1,936) 日村教育 「fixed assets (6,585) (1,936) 日本教育 「fixed assets (6,585) (1,936) 日本教育 「fixed assets (6,585) (1,936) 日本教育 「fixed assets (8,500 180) 日本教育 「fixe					(11,159)		(11,974)
Payment for purchase of fixed assets Proceeds from sales of fixed assets				(6,874)		(10,218)	
のPerating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 日	所得款項	fixed assets		2,300		180	
perating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance	付款	fixed assets		(6,585)		(1,936)	
Per a	投資業務	Investing activities					
operating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 已收利息 Interest received 208 — 已付利息 Interest paid (2,148) (3,194) 已付融資租賃租金之 Interest element of finance 利息部分 lease rentals paid (85) (83) 已付股息 Dividends paid (38,000) — 投資回報及融資 Net cash outflow from returns on investments and servicing of finance (40,025) (3,473)	已付稅項	Tax paid			(10,816)		(3,473)
perating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 208 — 日村利息 Interest paid (2,148) (3,194) 日村融資租賃租金之 Interest element of finance 自ase rentals paid (85) (83) 日村股息 Dividends paid (38,000) — Providends paid (40,025) (3,194) 在 中	退回香港利得税	Hong Kong Profits Tax refunded		173		-	
のperating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 已 中利息 Interest received 208 - 已付利息 Interest paid (2,148) (3,194) 已付融資租賃租金之 Interest element of finance 利息部分 lease rentals paid (85) (83) 日付股息 Dividends paid (38,000) - 投資回報及融資 Net cash outflow from returns on investments and servicing of finance (40,025) (3,3,5)	已付香港利得税	Hong Kong Profits Tax paid		(10,989)		(3,473)	
のperating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 日收利息 Interest received 208 - 日付利息 Interest paid (2,148) (3,194) 日付融資租賃租金之 Interest element of finance 利息部分 lease rentals paid (85) (83) 日付股息 Dividends paid (38,000) - 日付股息 Net cash outflow from 成本現金流出淨額 returns on investments	稅項	Taxation					
perating activities 25(a) 34,589 38, 25		returns on investments			(40,025)		(3,277)
operating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments and servicing of finance 已收利息 Interest received 208 — 日付利息 Interest paid (2,148) (3,194)	利息部分	lease rentals paid				, ,	
operating activities 25(a) 34,589 38, 投資回報及融資成本 Returns on investments	已付利息	Interest paid				- (3,194)	
	投資回報及融資成本						
	經營業務現金流入淨額		25(a)		34,589		38,812
				千港元	千港元	千港元	·001 千港元 \$ ′000

綜合現金流量表 Consolidated Cash Flow Statement 39

截至二零零二年三月三十一日止年度 For the year ended 31 March 2002 88 (以港幣列示)(Expressed in Hong Kong dollars)

				(以港幣列示)(Expressed in Hong Kong dollars)			
			2002		2001		
		附註 Note	千港元 \$'000	千港元 \$'000	千港元 \$'000	千港元 \$'000	
承前融資前現金 (流出)/流入 浮額	Net cash (outflow)/inflow before financing brought forward			(27,411)		20,088	
融資	Financing						
已付融資租賃租金之 資本部分	Capital element of finance lease rentals paid	25(b)	(631)		(267)		
新增銀行貸款 償還銀行貸款 已抵押銀行存款	New bank loans Repayment of bank loans Increase in pledged bank	25(b) 25(b)	5,195 (3,240)		1,680 (1,267)		
增加 重組前附屬公司之 已發行股本	deposits Share capital of the subsidiaries issued prior to the	25(b)	(2,000)		-		
發行股份以	Reorganisation Issue of shares for cash	25(b)	11		-		
現金為代價 已付發行股份開支	consideration Share issue expenses paid	25(b) 25(b)	70,000 (11,013)		- -		
融資現金流入 淨額	Net cash inflow from financing			58,322		146	
現金及現金等 價物增加	Increase in cash and cash equivalents			30,911		20,234	
年初之現金及 現金等價物	Cash and cash equivalents at beginning of year			22,370		2,136	
年終之現金及現金等價物	Cash and cash equivalents at end of year			53,281		22,370	
現金及現金等價物 結餘分析	Analysis of the balances of cash and cash equivalents						
銀行存款 銀行存款及現金 須於貸款 日起3個月內	Deposits with banks Cash at bank and in hand Bank overdrafts and loans			51,152 5,347		22,000 2,086	
償還之銀行 透支及貸款	repayable within three months from the date of the advance	綜	合現金流量	(3,218)		(1,716)	
		C	onsolidate Cash Flow	53,281		22,370	

第40頁至88頁之附註屬本財務報表之一部分。

The notes on pages 40 to 88 form part of these financial statements.