

# 綜合現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

Year ended 31 March 2003 截至二零零三年三月三十一日止年度

		二零零三年 2003 千港元 HK\$'000	二零零二年 2002 千港元 HK\$'000 (重列) (Restated)
附註 Notes			
來自經營業務之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前溢利	Profit before tax	69,456	62,213
已就下列各項作出調整：	Adjustments for:		
融資成本	Finance costs	7 12,480	20,910
所佔聯營公司溢利及虧損	Share of profits and losses of associates	(27)	8
銀行存款利息收入	Interest income on bank deposits	5 (1,620)	(1,261)
上市投資之股息收入	Dividend income from listed investments	6 (2)	(11)
出售固定資產之虧損／(盈利)	Loss/(gain) on disposal of fixed assets	6 (7,694)	188
出售一家聯營公司之盈利	Gain on disposal of an associate	5 (6)	—
折舊	Depreciation	6 80,926	94,349
商譽攤銷及減值	Goodwill amortisation and impairment	6 1,031	5,582
確認為收入之 負商譽	Negative goodwill recognised as income	5 (3,793)	(3,794)
短期上市投資之 未變現持有收益	Unrealised holding gains on short term listed investments	5 (7)	(48)
固定資產減值撥備	Provision for impairment of fixed assets	—	10,187
重估投資物業產生之盈餘	Surplus on revaluation of investment properties	15 (16,550)	(1,440)
營運資金變動前 之經營溢利	Operating profit before working capital changes	134,194	186,883
存貨增加	Increase in inventories	(92)	(1,692)
持有供銷售之物業減少	Decrease in properties held for sale	93,771	14,762
發展中物業 減少／(增加)	Decrease/(increase) in properties under development	(56,719)	382
客戶有關合約工程之欠款 減少／(增加)	Decrease/(increase) in amounts due from customers for contract works	(48,125)	23,304
應收貿易賬款減少／(增加)	Decrease/(increase) in trade receivables	121,084	(97,012)
其他應收賬款、預付款項及 定金增加	Increase in other receivables, prepayments and deposits	(882)	(7,572)
應付票據減少	Decrease in bills payable	(707)	(223)
應付貿易賬款及應計款項 增加／(減少)	Increase/(decrease) in trade payables and accruals	(25,105)	23,585
其他應付款項、已收定金及 預收取款項減少	Decrease in other payables, deposits received and receipts in advance	(360)	(2,689)
欠客戶有關合約工程之 款項增加／(減少)	Increase/(decrease) in amounts due to customers for contract works	(22,187)	8,119
來自經營業務之現金	Cash generated from operations	194,872	147,847

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來自經營業務之現金	Cash generated from operations	194,872	147,847
已繳中華人民共和國 (「中國」)稅項：	Taxes paid in the People's Republic of China (the "PRC"):		
香港	Hong Kong	(3,854)	(4,596)
其他地區	Elsewhere	(14,561)	(8,606)
已退回中國稅項：	Taxes refunded in the PRC:		
其他地區	Elsewhere	—	1,717
來自經營業務之現金流入淨額	Net cash inflow from operating activities	176,457	136,362
來自投資業務之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	1,620	1,261
已收上市投資之股息收入	Dividend income received from listed investments	2	11
已收一間聯營公司之股息收入	Dividend income received from an associate	—	140
購入固定資產	Purchases of fixed assets	(17,996)	(62,358)
購入其他資產	Purchases of other assets	—	(200)
一項發展中物業之已付定金	Deposit paid for a property under development	(32,573)	(71,807)
償還聯營公司墊款	Repayment of advances from associates	92	314
已收出售固定資產所得款項	Proceeds received on disposal of fixed assets	20,784	7,324
來自投資業務之現金流出淨額	Net cash outflow from investing activities	(28,071)	(125,315)
來自融資業務之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES		
已繳銀行貸款及透支利息	Interest paid on bank loans and overdrafts	(16,434)	(21,029)
已繳其他貸款利息	Interest paid on other loans	(411)	(638)
融資租約款項之利息部份	Interest element of finance lease payments	(1,005)	(1,688)
信託收據貸款增加／(減少)	Increase/(decrease) in trust receipt loans	(42,912)	792
新批銀行貸款	New bank loans	889,783	1,373,436
償還銀行貸款	Repayment of bank loans	(954,238)	(1,256,376)
償還其他貸款	Repayment of other loans	(2,033)	(2,545)
融資租約款項之資本部份	Capital element of finance lease payments	(9,808)	(11,429)
已付中期股息	Interim dividend paid	—	(2,927)
已付末期股息	Final dividend paid	(2,927)	—
已付少數股東股息	Dividends paid to minority shareholders	(7,189)	(14,813)
少數股東之出資	Capital contribution from minority shareholders	1,600	—
向一名關連人士提供墊款	Advances to a related party	(70)	(72)
一名少數股東之貸款	Loan from a minority shareholder	—	16,202
償還予少數股東	Repayment to minority shareholders	(1,440)	(5,778)
來自融資業務之現金流入／ (流出)淨額	Net cash inflow/(outflow) from financing activities	(147,084)	73,135

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現金及等同現金項目 增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS	1,302	84,182
於年初之現金及 等同現金項目	Cash and cash equivalents at beginning of year	139,425	55,252
外幣滙率變動之影響，淨額	Effect of foreign exchange rate changes, net	(141)	(9)
於年終之現金及 等同現金項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	140,586	139,425
現金及等同現金項目 結存分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行結存	Cash and bank balances	105,169	143,207
於三個月內到期之 無抵押定期存款	Non-pledged time deposits with original maturity of less than three months when acquired	35,735	15,458
銀行透支	Bank overdrafts	(318)	(19,240)
		140,586	139,425