## 綜合現金流動表 Consolidated Cash Flow Statement

截至二〇〇三年三月三十一日止年度 Year ended 31 March 2003

	Notes 附註	2003 HK\$'000	2002 HK\$'000 (Restated) (重列)
經營業務之現金流動	CASH FLOWS FROM OPERATING		
	ACTIVITIES		
除税前溢利	Profit before tax	15,761	51,425
經下列調整:	Adjustments for:		
利息收入	Interest income 5	(701)	(5,126)
折舊	Depreciation 6	35,087	35,000
商譽攤銷	Amortisation of goodwill 6	2,884	1,923
出售固定資產之虧損/(收益)	Loss/(gain) on disposal of fixed assets 6	(902)	334
呆壞賬撥備	Provision for bad and doubtful debts 6	2,764	6,978
銷情緩慢存貨撥備	Provision/(write-back of provision)		
/(撥備撥回)	for slow-moving inventories 6	10,127	(7,550)
固定資產減值虧損	Impairment losses on fixed assets 6	4,010	-
融資成本	Finance costs 7	188	-
計入營運資金變動前之	Operating profit before working		
經營溢利	capital changes	69,218	82,984
存貨之增加	Increase in inventories	(87,784)	(20,830)
應收賬款及票據之減少/	Decrease/(increase) in trade and		
(增加)	bills receivables	163,063	(80,479)
預付款項、訂金及其他應收	Decrease/(increase) in prepayments,		
賬款(包括租賃按金)之減少	deposits and other receivables		
/(增加)	(including rental deposits)	22,581	(17,709)
應付賬款及票據之增加/	Increase/(decrease) in trade and		
(減少)	bills payables	(57,650)	28,619
應計負債之減少	Decrease in accrued liabilities	(5,188)	(2,027)
撥備增加	Increase in provisions	47	-
經營業務所得/(所用)現金	Cash generated from/(used in) operations	104,287	(9,442)
已付利息	Interest paid	(188)	_
已退回/(已付)香港利得税	Hong Kong profits tax refund/(paid)	8,350	(6,191)
經營業務之現金流入/	Net cash inflow/(outflow) from		
(流出)淨額	operating activities	112,449	(15,633)
投資活動之現金流動	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	701	5,126
購入固定資產	Purchases of fixed assets	(30,576)	(82,968)
出售固定資產所得款項	Proceeds from disposal of fixed assets	2,899	6,245
收購附屬公司	Acquisition of subsidiaries 26	-	(20,793)
投資活動之現金流出淨額	Net cash outflow from investing		
	activities	(26,976)	(92,390)

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截至二〇〇三年三月三十一日止年度 Year ended 31 March 2003

		Note 附註	2003 НК\$'000	2002 HK\$'000 (Restated) (重列)
融資活動之現金流動	CASH FLOWS FROM FINANCIN	G		
	ACTIVITIES			
已付股息	Dividends paid		(34,915)	(72,849)
發行股份所得款項	Proceeds from issue of share ca	pital	-	(402)
新造信託收據貸款	New trust receipt loans		69,745	_
融資活動之現金流出/	Net cash inflow/(outflow) from	n		
(流出)淨額	financing activities		34,830	(73,251)
現金及現金等值項目之	NET INCREASE/(DECREASE) IN	CASH		
增加/(減少)淨額	AND CASH EQUIVALENTS		120,303	(181,274)
年初現金及現金等值項目	Cash and cash equivalents at			
	beginning of year		239,112	420,407
匯率變動之淨影響	Effect of foreign exchange rate			
	changes, net		-	(21)
年終現金及現金等值項目	CASH AND CASH EQUIVALENT	s		
	AT END OF YEAR		359,415	239,112
現金及現金等值項目	ANALYSIS OF BALANCES OF C	ASH AND		
結餘分析	CASH EQUIVALENTS			
現金及銀行結餘	Cash and bank balances	19	311,020	214,267
定期存款	Time deposits	19	48,395	24,845
			359,415	239,112