## 綜合現金流量表 Consolidated Cash Flow Statement

截至二零零四年三月三十一日止年度 For the year ended 31st March, 2004

		二零零四年 <b>2004</b> <i>千港元</i> <i>HK\$'000</i>	二零零三年 2003 <i>千港元</i> HK\$'000
經營業務之現金流	Cash flows from operating activities		
除税前溢利	Profit before taxation	124,334	124,628
經以下調整:	Adjustments for:	4 000	
無形資產攤銷 物業、廠房及設備	Amortisation of intangible assets  Depreciation and amortisation	1,000	_
初来· 顺房及改開 之折舊及攤銷	of a property, plant and equipment	34,141	31,462
利息費用	Interest expenses	3,041	2,417
出售物業、廠房及 設備之虧損(不包括	Loss on disposal of property, plant and equipment other than	-,	_,,
租賃土地及樓宇)	leasehold land and building	1,380	1,276
清理附屬公司之	(Gain) loss on disposal of		
(盈利)虧損	subsidiaries	(91)	25
出售租賃土地及	Gain on disposal of leasehold land		(0.772)
樓宇之盈利 利息收入	and building Interest income	(648)	(8,772) (804)
折算往來公司賬戶	Effect of foreign exchange rate	(046)	(604)
餘額之匯兑差額	changes on inter-company balances	(1,188)	(509)
未計營運資金變動前之	Operating cash flows before movements		
經營業務現金流	in working capital	161,969	149,723
存貨增加	Increase in inventories	(20,023)	(58,033)
應收賬款增加	Increase in trade debtors	(104,287)	(55,009)
其他應收賬款及	Increase in other debtors		
預付款增加	and prepayments	(6,737)	(24,660)
應付賬款及應計費用增加	Increase in creditors and accrued charges	45,508	110,135
營運所產生之淨現金	Net cash generated from operations	76,430	122,156
支付香港利得税	Hong Kong Profits Tax paid	(22)	(5,025)
支付中國大陸之	Enterprise Income Tax		
企業所得税	in Mainland China paid	(4,821)	(3,218)
支付利息	Interest paid	(3,041)	(2,417)
經營業務所產生之	Net cash from operating		
淨現金收入	activities	68,546	111,496
投資業務所產生之現金流	Cash flows from investing activities		()
購買物業、廠房及設備 出售物業、廠房及設備 (包括租賃土地及	Purchase of property, plan and equipment Proceeds from disposal of property, plant and equipment including	(152,453)	(89,726)
樓宇)所收之款項	leasehold land and building	2,314	11,630
已收利息	Interest received	648	804
購買無形資產	Purchase of intangible asset		(5,000)
投資業務所產生之	Net cash used in investing activities		
淨現金支出		(149,491)	(82,292)

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		二零零四年 2004 千港元 HK\$'000	二零零三年 2003 <i>千港元</i> HK\$'000
融資業務所產生之現金流	Cash flows from financing activities		
籌借銀行貸款	Bank loans raised	187,416	37,602
發行股份所得款項	Shares issued for cash	10,833	3,279
償還銀行貸款	Repayment of bank loans	(55,268)	(19,101)
支付股息	Dividends paid	(41,974)	(35,866)
進口貸款之現金	Net cash (outflow) inflow from		
(支出)收入淨額	import loans	(35,438)	35,438
支付附屬公司之	Dividends paid to minority shareholders		·
少數股東股息	of subsidiaries	(8,151)	(13,635)
少數股東之資本貢獻	Capital contribution from minority shareholders	-	10,059
回購股份面值	Par value of shares repurchased	_	(4,809)
支付回購股份溢價	Premium and expenses paid on		( 1, 2 2 2 )
及費用	repurchase of shares	_	(39,188)
A A 711	reparenase or snares		
融資業務所產生之	Net cash from (used in) financing		
淨現金收入(支出)	activities	57,418	(26,221)
淨現金及現金等額	Net (decrease) increase in cash and		
(減少)增加	cash equivalents	(23,527)	2,983
年初時之現金及	Cash and cash equivalents at beginning		
現金等額	of the year	125,050	122,157
匯率變動所產生之影響	Effect of foreign exchange rate changes	73	(90)
年終時之現金及現金等額	Cash and cash equivalents at end of the year	101,596	125,050
現金及現金等額分析	Analysis of balances of cash and cash equivalents		
短期銀行存款	Short term bank deposits	4,881	4,005
銀行結餘及現金	Bank balances and cash	98,531	121,045
銀行透支	Bank overdrafts	(1,816)	
2.13/22/		(1,510)	
		101,596	125,050