

# Consolidated cash flow statement 綜合現金流量表

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

in HK\$ thousand	Notes 附註	2004	2003	港幣千元
<b>Cash flows from operating activities</b>				<b>營運業務之現金流量</b>
Profit/(loss) before tax		<b>141,852</b>	(72,777)	除稅前溢利／(虧損)
Adjustments for:				經調整：
Finance costs	9	<b>4,387</b>	6,712	融資成本
Interest income	5	<b>(1,233)</b>	(2,262)	利息收入
Loss on disposal of fixed assets	6	<b>6,296</b>	6,459	出售固定資產之虧損
Depreciation	6	<b>48,997</b>	60,125	折舊
Impairment of goodwill	6	–	1,541	商譽減值
Negative goodwill recognised as income upon liquidation of a subsidiary	5	<b>(5,199)</b>	–	確認一附屬公司清盤時之負商譽
Operating profit/(loss) before working capital changes		<b>195,100</b>	(202)	營運資金變動前的營運溢利／(虧損)
Decrease/(increase) in inventories		<b>49,849</b>	(105,302)	存貨減少／(增加)
Decrease/(increase) in debtors		<b>11,804</b>	(8,165)	應收賬款減少／(增加)
Decrease in bills receivable		<b>7,446</b>	1,397	應收票據減少
Decrease/(increase) in deposits paid		<b>5,182</b>	(1,872)	已付按金減少／(增加)
Decrease/(increase) in prepayments and other receivables		<b>3,766</b>	(5,684)	預付款項及其他應收賬項減少／(增加)
(Decrease)/increase in creditors and accruals		<b>(22,749)</b>	41,655	應付賬款及應計賬項(減少)／增加
(Decrease)/increase in bills payable		<b>(32,695)</b>	29,158	應付票據(減少)／增加
Increase in amount due to related companies		<b>7,245</b>	–	應付關連公司款項增加
Cash generated from/(used in) operations		<b>224,948</b>	(49,015)	營運業務所得／(耗用)之現金
Interest paid		<b>(4,387)</b>	(6,712)	已付利息
Hong Kong profits tax (paid)/refunded		<b>(1,987)</b>	6,784	(已付)／獲退還之香港利得稅
Overseas taxes refunded/(paid)		<b>1,846</b>	(3,342)	獲退還／(已付)之海外稅項
Net cash inflow/(outflow) from operating activities		<b>220,420</b>	(52,285)	營運業務之現金流入／(流出)淨額

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Net cash inflow/(outflow) from operating activities		<b>220,420</b>	(52,285)	營運業務之現金流入／(流出)淨額
<b>Cash flows from investing activities</b>				<b>投資活動之現金流量</b>
Interest received		<b>1,233</b>	2,262	已收利息
Purchases of fixed assets	14	<b>(34,495)</b>	(62,529)	購買固定資產
Proceeds from disposal of fixed assets		<b>445</b>	383	出售固定資產所得款項
Net cash outflow from investing activities		<b>(32,817)</b>	(59,884)	投資活動之現金流出淨額
<b>Cash flows from financing activities</b>				<b>融資活動之現金流量</b>
Proceeds from issue of rights shares	24	<b>56,574</b>	–	發行供股股份所得款項
Share issue expenses	24	<b>(839)</b>	–	發行股份開支
New bank loans		<b>109,212</b>	68,784	新增銀行貸款
Repayment of bank loans		<b>(203,788)</b>	(54,088)	償還銀行貸款
Net cash (outflow)/inflow from financing activities		<b>(38,841)</b>	14,696	融資活動之現金(流出)／流入淨額
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>148,762</b>	(97,473)	<b>現金及現金等值項目之淨增加／(減少)</b>
Cash and cash equivalents at 1 April		<b>76,134</b>	173,311	於四月一日之現金及現金等值項目
Effect of foreign exchange rate changes, net		<b>596</b>	296	外匯兌換率變動之影響，淨額
<b>Cash and cash equivalents at 31 March</b>		<b>225,492</b>	76,134	<b>於三月三十一日之現金及現金等值項目</b>
<b>Analysis of balances of cash and cash equivalents</b>				<b>現金及現金等值項目結餘分析</b>
Cash and bank balances	18	<b>183,135</b>	51,934	現金及銀行結餘
Time deposits with original maturity of less than three months when acquired	18	<b>42,357</b>	24,200	於原定到期日少於三個月之定期存款
		<b>225,492</b>	76,134	