

# 綜合現金流動表

## 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

	附註 Notes	2004 千港元 HK\$'000	2003 千港元 HK\$'000
<b>經營業務</b>	<b>Operating activities</b>		
經營溢利	Profit from operations	<b>102,773</b>	42,362
調整：	Adjustments for:		
折舊	Depreciation	<b>32,833</b>	39,179
存貨撥備	Allowances for inventories	<b>24,381</b>	24,021
開發成本減值	Impairment loss on development costs	<b>7,249</b>	136
無形資產攤銷	Amortisation of intangible assets	<b>5,950</b>	7,281
呆壞賬撥備	Allowances for doubtful receivables	<b>3,321</b>	15,560
出售物業、廠房及設備虧損	Loss on disposal of property, plant and equipment	<b>32</b>	810
從銀行賺取之利息收入	Interest income earned from bank deposits	<b>(1,171)</b>	(1,707)
證券投資減值	Impairment loss on investments in securities	<b>2,425</b>	5,133
其他資產減值	Impairment loss on other asset	<b>-</b>	466
未確認之上市股本證券虧損	Unrealised loss on listed equity securities	<b>-</b>	81
營業資金變動前之經營現金流動	Operating cash flows before movements in working capital	<b>177,793</b>	133,322
存貨增加	Increase in inventories	<b>(45,586)</b>	(21,036)
應收貿易賬款(增加)減少	(Increase) decrease in trade receivables	<b>(106,974)</b>	9,939
其他應收賬款增加	Increase in other receivables	<b>(2,821)</b>	(2,208)
應收聯營公司賬款減少	Decrease in amounts due from associates	<b>14,270</b>	63
應付貿易賬款增加(減少)	Increase (decrease) in trade payables	<b>65,267</b>	(11,501)
其他應付賬款增加(減少)	Increase (decrease) in other payables	<b>10,658</b>	(4,275)
應付聯營公司賬款減少	Decrease in amounts due to associates	<b>(877)</b>	(1,275)
經營業務所產生之現金	Cash generated from operations	<b>111,730</b>	103,029
繳付中國所得稅/香港所得稅	Income tax paid in the People's Republic of China (the "PRC")/ Hong Kong Profits Tax paid	<b>(2,317)</b>	(1,839)
退回香港利得稅	Hong Kong Profits Tax refunded	<b>207</b>	87
已付利息	Interest paid	<b>(2,474)</b>	(4,783)
<b>經營業務所產生之淨現金</b>	<b>Net cash generated from operating activities</b>	<b>107,146</b>	96,494

# 綜合現金流動表

## 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

	附註 Notes	2004 千港元 HK\$'000	2003 千港元 HK\$'000
<b>投資業務</b>			
銀行存款減少		<b>23,854</b>	19,877
其他應收賬款減少		<b>7,500</b>	5,000
從銀行收取之利息收入		<b>1,171</b>	1,707
購入物業、廠房及設備		<b>(20,741)</b>	(14,539)
無形資產增加		<b>(10,443)</b>	(15,764)
出售附屬公司之所得款 (以淨現金及現金等值出售)	32	-	2,740
<b>投資業務所產生(已用) 之淨現金</b>		<b>1,341</b>	(979)
<b>Investing activities</b>			
Decrease in bank deposits		<b>23,854</b>	19,877
Decrease in other receivable		<b>7,500</b>	5,000
Interest received from bank deposits		<b>1,171</b>	1,707
Purchase of property, plant and equipment		<b>(20,741)</b>	(14,539)
Additions to intangible assets		<b>(10,443)</b>	(15,764)
Proceeds from disposal of subsidiaries (net of cash and cash equivalents disposed of)	32	-	2,740
<b>Net cash generated from (used in) investing activities</b>		<b>1,341</b>	(979)

# 綜合現金流動表

## 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

	附註 Notes	2004 千港元 HK\$'000	2003 千港元 HK\$'000
<b>融資業務</b>	<b>Financing activities</b>		
回購可兌換及可贖回優先股 予一附屬公司之少數股東	Repurchase of convertible redeemable preferred shares issued to minority shareholders of a subsidiary	(35,000)	-
已派股息	Dividend paid	(23,781)	-
償還銀行貸款	Repayments of bank loans	(5,052)	(54,013)
償還財務租賃債務	Repayments of obligations under finance leases	(831)	(2,176)
公司普通股股份回購	Repurchase of ordinary shares of the Company	(349)	(365)
回購股份支出	Share repurchase expenses	(5)	(4)
新增銀行貸款	New bank loans obtained	25,000	-
增加償還信貸收據借款	Increase (repayments) of trust receipt loans	17,277	(25,263)
發行股本	Issue of share capital	3,256	-
從一附屬公司之少數股東注資	Capital injection from a minority shareholder of a subsidiary	-	841
<b>融資業務已用之淨現金</b>	<b>Net cash used in financing activities</b>	<b>(19,485)</b>	<b>(80,980)</b>
<b>現金及現金等值項目 之淨增加</b>	<b>Net increase in cash and cash equivalents</b>	<b>89,002</b>	<b>14,535</b>
<b>年初之現金及現金等值項目</b>	<b>Cash and cash equivalents at the beginning of the year</b>	<b>93,354</b>	<b>78,815</b>
<b>外幣滙率變更調整</b>	<b>Effect of foreign exchange rate changes</b>	<b>4</b>	<b>4</b>
<b>年終之現金及現金等值項目</b>	<b>Cash and cash equivalents at the end of the year</b>	<b>182,360</b>	<b>93,354</b>
<b>現金及現金等值項目 結餘分析</b>	<b>Analysis of the balances of cash and cash equivalents</b>		
銀行結餘及現金	Bank balances and cash	182,360	97,887
銀行透支	Bank overdrafts	-	(4,533)
		<b>182,360</b>	<b>93,354</b>