

Consolidated Cash Flow Statement ■ 綜合現金流量表

For the year ended 30 June 2004
截至二零零四年六月三十日止年度

	附註 Notes	2004 千港元 HK\$'000	2003 千港元 HK\$'000
經營業務現金流量			
除稅前溢利		19,743	15,473
已就下列項目調整：	Adjustments for:		
融資成本	Finance costs	6 1,409	788
分佔聯營公司溢利減虧損	Share of profits less losses of associates	(3,127)	(915)
利息收入	Interest income	4 (2,376)	(4,283)
投資之股息收入	Dividend income from investments	4 (413)	(346)
折舊	Depreciation	5 8,174	7,939
壞賬撇銷	Bad debt written off	5 211	–
收購一間聯營公司 之商譽攤銷	Amortisation of goodwill on acquisition of an associate	14 1,411	1,411
存貨撥備	Provision against inventories	5 7,034	9,679
貿易及其他應收 款項撥備	Provision for trade and other receivables	5 1,697	5,834
投資證券減值撥備	Provision for impairment of investment securities	5 1,251	–
出售物業、廠房及 設備虧損	Loss on disposal of property, plant and equipment	5 132	1,568
其他投資之已變現及 未變現虧損／(收益)	Realised and unrealised losses/(gains) on other investments	5 1,255	(851)
海外附屬公司清盤時解除 之匯兌波動儲備	Release of exchange fluctuation reserve on winding up of foreign subsidiaries	5 –	(1,199)
營運資金變動前之經營溢利	Operating profit before working capital changes	36,401	35,098
存貨增加	Increase in inventories	(53,564)	(10,846)
貿易應收款項之增加	Increase in trade receivables	(10,347)	(3,190)
預付款項、按金及其他 應收款項之減少／(增加)	Decrease/(Increase) in prepayments, deposits and other receivables	5,197	(9,092)
其他投資之減少／(增加)	Decrease/(Increase) in other investments	14,296	(16,393)
聯營公司結餘之減少／(增加)	Decrease/(Increase) in balances with associates	(1,444)	1,631
貿易及其他應付款項之增加	Increase in trade and other payables	6,874	16,276
經營所得／(所用)現金	Cash generated from/(used in) operations	(2,587)	13,484
已收利息	Interest received	2,376	4,283
已付利息	Interest paid	(1,409)	(1,214)
投資所得股息	Dividend received from investments	413	346
自聯營公司收取之股息	Dividend received from associates	928	–
已付股息	Dividend paid	(5,596)	(2,798)
已付少數股東股息	Dividend paid to minority interest	–	(2,224)
已付香港利得稅	Hong Kong profits tax paid	(946)	(33)
已付海外稅項	Overseas taxes paid	(442)	(12)
經營業務所得／(所用) 現金淨額	Net cash generated from/(used in) operating activities	(7,263)	11,832

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投資活動現金流量			
Cash flows from investing activities			
收購物業、廠房及設備	11	(130,114)	(8,329)
出售物業、廠房及設備 所得款項		511	–
在建物業付款	17	(22,991)	(17,414)
收購投資證券		(3,687)	–
償還長期應收款項		10,028	3,644
長期應收款項增加		–	(2,500)
於一間聯營公司之投資		–	(7,385)
一塊土地之預付款項	18	(530)	(1,236)
投資活動所用現金淨額		(146,783)	(33,220)
融資活動現金流量			
Cash flows from financing activities			
償還少數股東貸款		–	(1,480)
新增銀行貸款		70,000	–
償還銀行貸款		(3,141)	(5,000)
融資活動所得／(所用) 現金淨額		66,859	(6,480)
現金及現金等額淨額之減少		(87,187)	(27,868)
Net decrease in cash and cash equivalents		(87,187)	(27,868)
年初之現金及現金等額		135,473	163,521
Cash and cash equivalents at beginning of year		135,473	163,521
外幣匯率變動之影響淨額		476	(180)
Effect of foreign exchange rate changes, net		476	(180)
年終之現金及現金等額		48,762	135,473
Cash and cash equivalents at end of year		48,762	135,473
現金及現金等額之結餘分析			
Analysis of balances of cash and cash equivalents			
現金及銀行結餘		74,911	157,730
Cash and bank balances		74,911	157,730
銀行透支，有抵押		(26,149)	(22,257)
Bank overdrafts, secured		(26,149)	(22,257)
		48,762	135,473