

# CONSOLIDATED CASH FLOW STATEMENT

## 綜合現金流量表

Year ended 31 December 2002  
截至二零零二年十二月三十一日止年度

		Notes 附註	2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務現金流量			
Profit before tax	除稅前溢利		<b>57,944</b>	47,428
Adjustments for:	就下列項目作出調整：			
Finance costs	財務費用	7	<b>21,588</b>	41,475
Share of profits and losses of jointly-controlled entities and associates	應佔共同控制企業及聯營公司之溢利及虧損		<b>(1,535)</b>	(4,823)
Interest income	利息收入	5	<b>(3,058)</b>	(3,155)
Depreciation	折舊	6	<b>88,557</b>	76,713
Amortisation and write off of deferred product development costs	攤銷及撇銷遞延產品開發成本	6	<b>24,850</b>	26,316
Loss on disposal of fixed assets	出售固定資產虧損	6	<b>3,227</b>	53
Gain on disposal of a subsidiary	出售附屬公司之收入	5	<b>(28)</b>	—
Write off of balance due from a disposed subsidiary	撇銷已出售附屬公司之應收結餘	6	<b>5,646</b>	—
Impairment of goodwill	商譽減值	6	<b>7,217</b>	—
Impairment of interest in a long term investment	長期投資之減值	6	<b>1,400</b>	—
Deficit/(surplus) on revaluation of land and buildings	土地及樓宇之重估虧絀／(盈餘)	6	<b>(328)</b>	364
Operating profit before working capital changes	營運資金變動前之經營溢利		<b>205,480</b>	184,371
Decrease/(increase) in inventories	存貨減少／(增加)		<b>(66,550)</b>	37,309
Increase in trade receivables	應收貿易賬款增加		<b>(16,747)</b>	(14,292)
Decrease/(increase) in bills receivable	應收票據減少／(增加)		<b>(91)</b>	2,716
Decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少		<b>882</b>	1,774
Increase in trade payables	應付貿易賬款增加		<b>71,889</b>	50,990
Increase/(decrease) in other payables and accruals	其他應付款項及應計費用增加／(減少)		<b>(24,661)</b>	36,982
Decrease in provisions for sales returns and warranty costs	銷售退貨及保養成本撥備減少		<b>(5,809)</b>	(23,874)
Increase in amounts due to jointly-controlled entities	欠共同控制企業款項增加		<b>5</b>	43,427
Cash generated from operations	營運產生之現金		<b>164,398</b>	319,403
Interest received	已收利息		<b>3,058</b>	3,155
Hong Kong profits tax paid	已付香港利得稅		<b>(490)</b>	(562)
Net cash inflow from operating activities	經營業務之現金流入淨額		<b>166,966</b>	321,996

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<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Dividend received from an associate	投資業務之現金流量 已收聯營公司股息	3,430	2,450
Purchases of fixed assets	購買固定資產	(82,706)	(111,873)
Prepayments for purchases of fixed assets	購買固定資產之預付款項	(10,281)	(7,132)
Proceeds from disposal of fixed assets	出售固定資產所得款項	1,085	794
Disposal of a subsidiary	出售附屬公司	(1)	-
Payment for long term deposits	支付長期按金	(23,986)	(11,394)
Additions of deferred product development costs	遞延產品開發成本增加	(20,761)	(22,469)
Investment in a jointly-controlled entity	於共同控制企業投資	(894)	(12,718)
Repayment from/(advance to) a jointly-controlled entity	共同控制企業償還/(借取)墊款	(10,578)	8,480
Repayment from/(advance to) a minority shareholder of a subsidiary	附屬公司之少數股東償還/(借取)墊款	(171)	864
Repayment from an associate	聯營公司償還墊款	114	34
Advance to an investee company	向接受投資公司墊款	(400)	(500)
Net cash outflow from investing activities	投資業務之現金流出淨額	(145,149)	(153,464)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repurchase of shares	購回股份	(179)	(118)
New bank loans	新借銀行貸款	200,000	129,609
Repayment of bank loans	償還銀行貸款	(98,607)	(84,254)
Repayment of other loan	償還其他貸款	(18)	(163)
Capital element of finance lease and hire purchase rental payments	融資租約及租購合約租金之資本部分	(3,295)	(11,583)
Increase/(decrease) in trust receipt loans	信託貸款票據增加/(減少)	(36,487)	977
Interest paid	已付利息	(21,228)	(40,368)
Interest element on finance lease and hire purchase rental payments	融資租約及租購合約之利息部份	(360)	(1,107)
Dividends paid	已付股息	(7,022)	(8,443)
Net cash inflow/(outflow) from financing activities	融資活動現金流入/(流出)淨額	32,804	(15,450)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
Cash and cash equivalents at beginning of year	現金及現金等價物增加淨額	54,621	153,082
Effect of foreign exchange rate changes, net	年初之現金及現金等價物	218,318	65,269
	匯率變動之影響, 淨額	(565)	(33)
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物	272,374	218,318
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
Cash and bank balances	現金及現金等價物結餘分析	13,384	24,220
Non-pledged time deposits with original maturity of less than three months when acquired	現金及銀行結存原應由取得起計三個月內到期之非抵押定期存款	261,394	196,432
Bank overdrafts	銀行透支	(2,404)	(2,334)
		272,374	218,318