

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

Year ended March 31, 2003 截至二零零三年三月三十一日止年度

		2003 千港元 HK\$'000	2002 千港元 HK\$'000 (重新編列) (As restated)
經營業務之現金流入	Cash inflows from operating activities		
除稅前溢利	Profit before taxation	150,772	90,368
調整：	Adjustments for:		
所佔聯營公司業績	Share of results of associates	(203,295)	(147,582)
電子商貿合資公司投資之撇賬	Write-off of investments in e-business joint venture	14,500	-
遞延支出攤銷	Amortisation of deferred expenditure	11,319	9,399
商標攤銷	Amortisation of trademarks	4,183	4,183
攤銷購入聯營公司所引發之溢價	Amortisation of goodwill on acquisition of associates	7,138	6,677
變現購入聯營公司所引發之折讓	Realisation of negative goodwill on acquisition of associates	(1,281)	(1,015)
攤銷購入附屬公司／業務所引發之商譽	Amortisation of goodwill on acquisition of subsidiaries/business	983	33
物業、廠房及設備之折舊及攤銷	Depreciation and amortisation of property, plant and equipment	46,126	47,587
出售物業、廠房及設備之虧損(收益)	Loss (gain) on disposal of property, plant and equipment	8,858	(272)
應當出售聯營公司部份權益之虧損(收益)	Loss (gain) on deemed partial disposal of associates	70	(784)
出售聯營公司之收益	Gain on disposal of associates	(1,006)	(195)
出售附屬公司之虧損	Loss on disposal of subsidiaries	18	1,561
應當出售一間附屬公司之虧損	Loss on deemed disposal of a subsidiary	4,008	-
應當出售一間附屬公司部份權益之虧損	Loss on deemed partial disposal of a subsidiary	944	77
於損益賬(計入)支銷之投資物業	(Surplus) deficit on valuation of investment properties (credited) charged to the income statement	(7,013)	360
估值(盈餘)虧損	Interest income	(16,623)	(23,573)
利息收入	Interest on bank and other borrowings	85,754	106,103
銀行及其他借款利息	Interest on convertible note	2,502	2,430
可換股票據利息	Interest on obligations under finance leases	169	323
財務租賃責任利息	Dividend income from investments in securities	(4,367)	(5,259)
證券投資之股息收入	Net realised loss on disposal of other investments	-	10,924
出售其他投資已變現之淨虧損	Net unrealised holding loss on other investments	15,349	17,775
持有其他投資尚未變現之淨虧損	Effect of foreign exchange rate changes on inter-company balances	(13,574)	1,165
外幣兌換率變動對公司之間結存之影響			
計算營運資金變動前之營業現金流量	Operating cash flows before movements in working capital	105,534	120,285
存貨之(增加)減少	(Increase) decrease in inventories	(51,215)	484
應收賬項、應收票據及預付款項之增加	Increase in debtors, bills receivable and prepayments	(48,471)	(70,601)
應付賬項及費用之增加(減少)	Increase (decrease) in creditors and accrued charges	95,760	(12,308)
經營業務所產生之淨現金	Cash generated from operations	101,608	37,860
已付香港利得稅	Hong Kong Profits Tax paid	(5,902)	(6,104)
已收香港利得稅退款	Hong Kong Profits Tax refunded	13	-
已付香港以外其他地區稅項	Taxation in other jurisdictions paid	(6,800)	(5,133)
已收香港以外其他地區稅項退款	Taxation in other jurisdictions refunded	286	187
經營業務產生之現金淨額	Net cash from operating activities	89,205	26,810

CONSOLIDATED CASH FLOW STATEMENT (continued) 綜合現金流量表(續)

Year ended March 31, 2003 截至二零零三年三月三十一日止年度

	附註 NOTES	2003 千港元 HK\$'000	2002 千港元 HK\$'000 (重新編列) (As restated)
投資業務現金流量			
購入物業·廠房及設備		(54,076)	(39,609)
給聯營公司之借款		(27,544)	(7,205)
聯營公司之權益		(13,199)	(46,571)
應當出售一間附屬公司 (已扣除其現金及等值現金)		(12,303)	–
遞延支出		(8,967)	(15,424)
購入證券投資		(624)	(12,959)
已收聯營公司之股息		59,099	65,312
已收利息		17,011	24,114
出售物業·廠房及設備之款項		11,826	4,207
聯營公司償還之欠款		8,100	5,904
貿易伙伴償還之欠款		8,000	–
已收證券投資之股息		4,367	5,259
應當出售一間附屬公司部份權益之款項		1,971	636
購入一項業務/附屬公司(已扣除 既得之現金及等值現金及費用支出)	35	–	(38,191)
購入一間附屬公司額外權益所付代價		–	(14,988)
出售證券投資之款項		–	96,738
出售聯營公司之款項		–	7,031
出售附屬公司 (已扣除其現金及等值現金)	36	–	4,062
投資業務(使用)產生之現金淨額		(6,339)	38,316
融資現金流量			
定息票據		208,200	211,700
新銀行貸款		110,100	814,199
短期銀行貸款現金流入(外流)淨額		78,486	(138,272)
商業信貸現金流入(外流)淨額		60,972	(8,151)
附屬公司少數股東所提供股本		23,190	1,699
償還銀行貸款		(643,270)	(508,321)
已付銀行及其他借款之利息		(86,851)	(107,365)
已付股息		(23,936)	(34,564)
已付附屬公司少數股東之股息		(7,068)	(6,881)
償還財務租賃之本金		(3,376)	(3,434)
已付財務租賃責任之利息		(171)	(319)
發行股份所得之款項(已扣除零港元 之開支)(二零零二年: 10,000港元)		–	417
融資所(使用)產生之現金淨額		(283,724)	220,708
現金及等值現金(減少)增加淨額		(200,858)	285,834
年初之現金及等值現金		355,500	69,481
外幣兌換率變動之影響		1,526	185
年末之現金及等值現金	38	156,168	355,500
現金及現金淨額之分析			
如前所載之現金及等值現金			239,158
短期銀行貸款重新編列之影響			116,342
重新編列之現金及現金等值			355,500