

綜合現金流量表

CONSOLIDATED CASH FLOW STATEMENT

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截至二零零二年十二月三十一日止年度(所有款額均以港元呈報)
For the year ended 31 December 2002 (Amounts expressed in Hong Kong dollars)

		二零零二年 2002 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000
經營活動	Operating activities		
除稅前溢利	Profit before taxation	48,915	146,707
調整項目：	Adjustments for:		
利息支出	Interest expenses	-	2,621
利息收入	Interest income	(4,438)	(6,253)
物業、廠房及設備 之重估虧絀	Deficit on revaluation of property, plant and equipment	1,844	-
物業、廠房及設備 折舊	Depreciation on property, plant and equipment	33,125	21,372
物業、廠房及設備 以及在建工程之 撇銷虧損	Loss on written off of property, plant and equipment and construction-in-progress	31,638	-
處置物業、廠房 及設備之 (收益)/虧損	(Gain)/loss on disposal of property, plant and equipment	(831)	5,848
存貨撥備	Provision for inventories	5,108	3,511
存貨撇銷	Written off of inventories	16,574	-
撥回呆壞賬撥備	Written back of provision for bad and doubtful debts	(3,505)	(5,061)
營運資金變動前 的經營現金流量	Operating cash flows before movements in working capital	128,430	168,745
存貨增加	Increase in inventories	(43,174)	(58,050)
應收賬款及其他 應收款增加	Increase in accounts and other receivables	(4,443)	(22,459)
預付款項、按金及 其他流動資產減少	Decrease in prepayments, deposits and other current assets	28,541	42,948
應收關聯公司款項 減少/(增加)	Decrease/(increase) in amounts due from related companies	1,463	(666)
應付賬款增加/(減少)	Increase/(decrease) in accounts payable	29,213	(1,869)
預提費用及包括應付 中國增值稅的其他 應付款(減少)/增加	(Decrease)/increase in accruals and other payables, including PRC VAT payable	(21,508)	5,483
應付董事款項(減少)/ 增加	(Decrease)/increase in amounts due to directors	(9,769)	12,616
應付關聯公司款項 減少	Decrease in amounts due to related companies	(1,751)	(88)
已付企業所得稅	Enterprise Income Tax paid	(9,457)	-
經營活動所得現金淨額	Net cash inflow from operating activities	97,545	146,660

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For the year ended 31 December 2002 (Amounts expressed in Hong Kong dollars)

		二零零二年 2002 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000
投資活動	Investing activities		
購置物業、廠房及 設備以及在建工程 支出	Purchase of property, plant and equipment and expenditure on construction-in-progress	(114,205)	(135,770)
處置物業、廠房及 設備以及在建工程 所得款	Proceeds from disposal of property, plant and equipment and construction-in-progress	20,455	—
關聯公司退還 預付附屬公司 投資款項	Refund from a related company in respect of the prepayment for an investment in a subsidiary	100,000	—
預付附屬公司 投資款項	Prepayment for an investment in a subsidiary	—	(100,000)
已抵押存款減少	Decrease in pledged deposits	1,081	26,157
已收利息	Interest received	4,438	6,253
投資活動之現金流入/ (流出)淨額	Net cash generated from/(used in) investing activities	11,769	(203,360)
融資活動	Financing activities		
償還銀行貸款	Repayment of bank loans	—	(39,506)
已付股息	Dividends paid	(24,434)	(37,062)
已付利息	Interest paid	—	(2,621)
發行股份所得款項	Proceeds from issue of shares	—	264,154
發行股份費用	Share issue expenses	—	(3,031)
融資活動之現金 (流出)/流入淨額	Net cash (used in)/from financing activities	(24,434)	181,934
現金及現金等值項目 增加淨額	Net increase in cash and cash equivalents	84,880	125,234
年初現金及現金 等值項目	Cash and cash equivalents at beginning of the year	247,936	122,551
外匯兌換率變動之影響	Effect of changes in exchange rate	99	151
年末現金及現金 等值項目結存分析	Analysis of the balances of cash and cash equivalents at end of the year		
現金及銀行結存	Cash and bank balances	332,915	247,936