

## 綜合現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

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

		二零零三年 2003 千港元 HK\$'000	二零零二年 2002 千港元 HK\$'000
經營業務之現金	Cash flows from operating activities		
除稅前溢利	Profit before taxation	124,628	69,435
經以下調整：	Adjustments for:		
物業、廠房及設備之折舊及攤銷	Depreciation and amortisation of property, plant and equipment	31,462	26,802
利息費用	Interest expenses	2,417	2,994
出售物業、廠房及設備之虧損（不包括租賃土地及樓宇）	Loss on disposal of property, plant and equipment other than leasehold land and building	1,276	1,449
出售附屬公司之虧損	Loss on disposal of a subsidiary	25	—
遞延費用之攤銷	Amortisation of deferred expenditure	—	9,474
出售租賃土地及樓宇之盈利	Gain on disposal of leasehold land and building	(8,772)	—
利息收入	Interest income	(804)	(527)
折算往來公司賬戶餘額之匯兌差額	Effect of foreign exchange rate changes on inter-company balances	(509)	(129)
未計營運資金變動前之經營業務現金流	Operating cash flows before movements in working capital	149,723	109,498
存貨（增加）減少	(Increase) decrease in inventories	(58,033)	42,205
應收賬款增加	Increase in trade debtors	(55,009)	(619)
其他應收賬款及預付款（增加）減少	(Increase) decrease in other debtors and prepayments	(24,660)	7,110
應付賬款及應計費用增加	Increase in creditors and accrued charges	110,135	25,346
營運所產生之淨現金	Net cash generated from operations	122,156	183,540
支付香港利得稅	Hong Kong Profits Tax paid	(5,025)	(2,455)
支付中國大陸之企業所得稅	Enterprise Income Tax in Mainland China paid	(3,218)	(526)
支付利息	Interest paid	(2,417)	(2,994)
經營業務所產生之淨現金收入	Net cash generated from operating activities	111,496	177,565
投資業務所產生之現金流	Cash flows from investing activities		
購買物業、廠房及設備	Purchase of property, plant and equipment	(89,726)	(24,940)
購買無形資產	Purchase of intangible asset	(5,000)	—
出售物業、廠房及設備（包括租賃土地及樓宇）所收之款項	Proceeds from disposal of property, plant and equipment including leasehold land and building	11,630	1,510
已收利息	Interest received	804	527
投資業務所產生之淨現金支出	Net cash used in investing activities	(82,292)	(22,903)

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融資業務所產生之現金流	Cash flows from financing activities		
進口貸款之現金	Net cash inflow (outflow) from		
收入(支出)淨額	import loans	35,438	(22,157)
籌借銀行貸款	Bank loans raised	37,602	38,856
少數股東之	Capital contribution from minority		
資本貢獻	shareholders	10,059	—
發行股份換取現金	Shares issued for cash	3,279	3,462
支付回購股份溢價	Premium and expenses paid on		
及費用	repurchase of shares	(39,188)	(569)
支付股息	Dividends paid	(35,866)	(24,701)
支付附屬公司之	Dividends paid to minority shareholders		
少數股東股息	of subsidiaries	(13,635)	(1,127)
回購股份面值	Par value of shares repurchased	(4,809)	(113)
償還銀行貸款	Repayment of bank loans	(19,101)	(75,240)
		<u>(26,221)</u>	<u>(81,589)</u>
融資業務所產生之 淨現金支出	Net cash used in financing activities		
淨現金及現金等額增加	Net increase in cash and cash equivalents	2,983	73,073
年初時之現金及	Cash and cash equivalents at		
現金等額	beginning of the year	122,157	48,347
匯率變動所產生之影響	Effect of foreign exchange rate changes	(90)	737
		<u>125,050</u>	<u>122,157</u>
年終時之現金及 現金等額	Cash and cash equivalents at end of the year		
現金及現金等額 分析	Analysis of balances of cash and cash equivalents		
短期銀行存款	Short term bank deposits	4,005	39,890
銀行結餘及現金	Bank balances and cash	121,045	82,267
		<u>125,050</u>	<u>122,157</u>