

綜合現金流動表

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

	附註 Note	2003 千港元 HK\$'000	2002 千港元 HK\$'000 (重列) (Restated)
經營業務			
經營溢利		42,362	14,855
調整：			
折舊		39,179	40,412
無形資產攤銷		7,281	3,480
存貨撥備		24,021	-
呆壞賬撥備		15,560	-
證券投資減值			
		5,133	6,598
出售物業、廠房 及設備虧損		810	97
開發成本減值		136	282
其他資產減值		466	-
未確認之上市股本證券虧損			
		81	103
從銀行賺取之利息收入		(1,707)	(1,751)
營業資金變動前 之經營現金流動		133,322	64,076
存貨(增加)減少		(21,036)	23,582
應收貿易賬款減少		9,939	54,427
其他應收賬款減少(增加)			
		2,792	(1,986)
應收聯營公司賬款 減少(增加)		63	(2,800)
應付貿易賬款減少		(11,501)	(36,947)
其他應付賬款減少		(4,275)	(28,766)
產品保證撥備減少		-	(300)
客戶按金減少		-	(577)
應付聯營公司賬款 減少(增加)		(1,275)	1,698
經營業務所產生之現金 繳付中國所得稅/ 香港所得稅		108,029	72,407
		(1,839)	(20)
退回香港利得稅		87	37
經營業務所產生之 淨現金		106,277	72,424
Operating activities			
Profit from operations		42,362	14,855
Adjustments for:			
Depreciation		39,179	40,412
Amortisation of intangible assets		7,281	3,480
Allowances for inventories		24,021	-
Allowances for doubtful receivables		15,560	-
Impairment loss of investments in securities		5,133	6,598
Loss on disposal of property, plant and equipment		810	97
Impairment loss of development costs		136	282
Impairment loss of other asset		466	-
Unrealised loss on listed equity securities		81	103
Interest income earned from bank deposits		(1,707)	(1,751)
Operating cash flows before movements in working capital		133,322	64,076
(Increase) decrease in inventories		(21,036)	23,582
Decrease in trade receivables		9,939	54,427
Decrease (increase) in other receivables		2,792	(1,986)
Decrease (increase) in amounts due from associates		63	(2,800)
Decrease in trade payables		(11,501)	(36,947)
Decrease in other payables		(4,275)	(28,766)
Decrease in product warranty provision		-	(300)
Decrease in deposits from customers		-	(577)
(Decrease) increase in amounts due to associates		(1,275)	1,698
Cash generated from operations		108,029	72,407
Income tax paid in the People's Republic of China (the "PRC")/ Hong Kong Profits Tax paid		(1,839)	(20)
Hong Kong Profits Tax refunded		87	37
Net cash generated from operating activities		106,277	72,424

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投資業務			
銀行存款減少(增加)		19,877	(72,969)
出售附屬公司所得款 (以淨現金及現金 等值出售)			
從銀行收取之利息收入	31	2,740	1,033
無形資產增加		1,707	1,751
購入物業、廠房及設備		(15,764)	(15,052)
前年出售租賃物業所得款			
購入聯營公司		(14,539)	(19,047)
		-	35,500
		-	(45)
投資業務已用之淨現金		(5,979)	(68,829)
融資業務			
償還銀行貸款		(54,013)	(45,443)
償還信貸收據借款		(25,263)	(23,723)
利息支出		(4,783)	(8,702)
償還財務租賃債務			
		(2,176)	(2,141)
公司之普通股股份回購		(365)	-
回購股份支出		(4)	-
從一附屬公司之少數股東注資		841	-
發行可兌換及可贖回優先 股予一附屬公司之 少數股東		-	81,900
新增銀行貸款		-	21,038
融資業務(已用)所產生 之淨現金		(85,763)	22,929
現金及現金等值項目之 淨增加		14,535	26,524
年初之現金及現金等值項目		78,815	52,307
外幣滙率變更調整		4	(16)
年終之現金及現金等值項目		93,354	78,815

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現金及現金等值項目	Analysis of the balances		
結餘分析：	of cash and cash		
	equivalents:		
根據前報告之現金及 現金等值項目	Cash and cash equivalents as previously reported		131,145
用作投資業務之銀行存款 重新分類所帶來的影響	Effect on reclassification of bank deposits held for investment purposes		(104,035)
信貸收據借款 重新分類所帶來的影響	Effect on reclassification of trust receipt loans		51,705
重列現金及現金等值項目	Cash and cash equivalents as restated		<u>78,815</u>
分為以下項目：	Being:		
銀行結餘及現金	Bank balances and cash	97,887	81,209
銀行透支	Bank overdrafts	(4,533)	(2,394)
		93,354	<u>78,815</u>