

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

Year ended 31 March 2003

(港幣千元)

(HK\$'000)

附註 Notes

2003

2002

(重列 Restated)

經營業務之 現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前溢利	Profit before tax	236,335	143,922
調整：	Adjustments for:		
融資成本	Finance costs	8,453	12,587
應佔聯營公司溢利	Share of profits of associates	(8,949)	(4,568)
利息收入	Interest income	(7,340)	(10,770)
出售附屬公司 之虧損／(溢利)	Loss/(gain) on disposal of subsidiaries	483	(266)
上市證券投資股息收入	Dividend income from listed investments	(194)	(41)
固定資產註銷	Write-off of fixed assets	893	4,781
出售固定資產 之(溢利)／虧損	(Gain)/loss on disposal of fixed assets	(3)	86
固定資產減值	Impairment of fixed assets	-	16,400
折舊	Depreciation	46,578	42,259
商譽攤銷	Amortisation of goodwill	89	90
確認為收入之 負商譽攤銷	Negative goodwill recognised as income	(393)	(61)
長期投資之減值	Impairment of long term investments	-	3,006
呆貨準備	Provision for inventories	22,930	17,894
呆壞賬準備	Provision for bad and doubtful debts	41,087	8,597
非上市短期投資之 未變現溢利	Unrealised gain on unlisted short term investments	(1,961)	-
營運資金變動前之 經營溢利	Operating profit before working capital changes	338,008	233,916
應收聯營公司賬款減少	Decrease in amounts due from associates	275	2,922
存貨(增加)／減少	(Increase)/decrease in inventories	(92,425)	39,910
應收貿易及票據賬款 減少／(增加)	Decrease/(increase) in trade and bills receivables	7,712	(32,019)
訂金、預付款項及其他 應收賬款減少	Decrease in deposits, prepayments and other receivables	5,061	12,718
應付貿易及票據賬款 增加／(減少)	Increase/(decrease) in trade and bills payables	37,566	(60,177)
其他應付賬款及應計 負債增加／(減少)	Increase/(decrease) in other payables and accruals	35,250	(29,857)
經營產生之現金	Cash generated from operations	331,447	167,413
已付利息	Interest paid	(8,453)	(12,587)
退回香港利得稅	Hong Kong profits tax refunded	1,908	3,091
已付香港利得稅	Hong Kong profits tax paid	(296)	(171)
已付海外稅項	Overseas taxes paid	(29,070)	(40,187)
經營業務之現金流入淨額	Net cash inflow from operating activities	295,536	117,559

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投資業務之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES			
購買固定資產	Purchases of fixed assets	14	(35,585)	(34,577)
出售固定資產所得款項	Proceeds from disposal of fixed assets		1,760	11,376
收購於一附屬公司之額外權益	Acquisition of additional interest in a subsidiary		(4,105)	–
出售附屬公司	Disposal of subsidiaries	29(b)	(145)	1,823
長期投資增加	Increase in long term investments		–	(8,194)
購入短期投資	Purchase of short term investments		–	(19,500)
已收利息	Interest received		7,340	10,770
已收聯營公司之股息	Dividend received from an associate		3,538	1,175
已收上市證券投資之股息	Dividends received from listed investments		194	41
於存款時距離原期滿日超過三個月之定期存款增加	Increase in bank deposits with original maturity of more than three months when acquired	21	(33,688)	–
投資業務之現金流出淨額	Net cash outflow from investing activities		(60,691)	(37,086)
融資業務之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES			
發行新股	Proceeds from issue of share capital	26	2,117	–
新借銀行貸款	New bank loans		143,754	157,726
償還銀行貸款	Repayments of bank loans		(207,933)	(154,210)
已付股息	Dividends paid		(60,957)	(60,881)
已付予附屬公司少數權益股東之股息	Dividends paid to minority equity holders of subsidiaries		–	(35,605)
融資業務之現金流出淨額	Net cash outflow from financing activities		(123,019)	(92,970)
現金及現金等價物之增加/(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		111,826	(12,497)
年初之現金及現金等價物	Cash and cash equivalents at beginning of year		500,652	514,103
匯率變動之影響淨額	Effect of foreign exchange rate changes, net		75	(954)
年終之現金及現金等價物	CASH AND CASH EQUIVALENTS AT END OF YEAR		612,553	500,652
現金及現金等價物之分析	ANALYSIS OF CASH AND CASH EQUIVALENTS			
現金及銀行結存	Cash and bank balances	21	364,681	163,946
於存款時距離原期滿日不足三個月之定期存款	Bank deposits with original maturity of less than three months when acquired	21	247,872	336,706
			612,553	500,652