

# Consolidated Cash Flow Statement

## 綜合現金流量表

for the year ended 31 March 2004

截至二〇〇四年三月三十一日止年度

			2004 二〇〇四年 HK\$'000 港幣千元	2003 二〇〇三年 HK\$'000 港幣千元
<b>NET CASH INFLOW FROM OPERATIONS</b>	<b>來自營業之現金流入淨額</b>	(a)	<b>69,985</b>	26,285
Interest paid	已付利息		(251)	(260)
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>	<b>營業活動之現金流入淨額</b>		<b>69,734</b>	26,025
<b>INVESTING ACTIVITIES</b>	<b>投資活動</b>			
Purchases of fixed assets	購置固定資產		(27,892)	(19,586)
Proceeds from disposal of fixed assets	出售固定資產所得款項		85	1,000
Interest received	已收利息		2,135	3,257
Net cash outflow from investing activities	投資活動之現金流出淨額		(25,672)	(15,329)
<b>NET CASH INFLOW BEFORE FINANCING</b>	<b>融資前現金流入淨額</b>		<b>44,062</b>	10,696
<b>FINANCING ACTIVITIES</b>	<b>融資</b>	(b)		
Issue of new shares upon exercise of share option	因行使認股權而發行新股		707	—
(Decrease)/increase in short-term bank loans	短期銀行貸款之(減少)/增加		(3,891)	3,914
Net cash (outflow)/inflow from financing	融資的現金(流出)/流入淨額		(3,184)	3,914
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目增加</b>		<b>40,878</b>	14,610
Effect of foreign exchange rate changes, net	匯兌調整淨額		(263)	(1,598)
Cash and cash equivalents at beginning of year	於年初之現金及現金等值項目		226,187	213,175
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>於年末之現金及現金等值項目</b>		<b>266,802</b>	226,187
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目結存分析</b>			
Bank balances and cash	銀行結存及現金		266,802	226,187

NOTES TO THE CONSOLIDATED  
CASH FLOW STATEMENT

(a) Reconciliation of operating profit/(loss) to net  
cash inflow from operations

綜合現金流量表附註

營業盈利／(虧損)與來自營業之現金流入淨額  
對賬

		2004 二〇〇四年 HK\$'000 港幣千元	2003 二〇〇三年 HK\$'000 港幣千元
Operating profit/(loss)	營業盈利／(虧損)	32,974	(34,785)
Interest income	利息收入	(2,135)	(3,257)
Depreciation	折舊	25,928	35,794
Impairment charge of fixed assets	固定資產之減值	6,803	—
Loss on disposal and write-off of fixed assets	出售及撇除固定資產 之虧損	223	880
Operating profit/(loss) before working capital changes	營運資金變動前之 營業盈利／(虧損)	63,793	(1,368)
(Increase)/decrease in inventories	存貨之(增加)／減少	(6,100)	9,738
(Increase)/decrease in trade and other receivables	貿易及其它應收賬項之 (增加)／減少	(11,133)	1,457
Decrease in deposits, prepayments and other assets	訂金、預付費用及 其它資產之減少	6,267	16,062
(Decrease)/increase in trade and bills payables	應付貿易賬項及 應付票據之(減少)／增加	(35)	2,220
Increase/(decrease) in other payables and accruals	其它應付賬項及應計項目 之增加／(減少)	17,193	(1,824)
Net cash inflow from operations	來自營業之現金流入淨額	69,985	26,285

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(b) Analysis of changes in financing

融資變動之分析

		Share capital 股本 HK\$'000 港幣千元	Share premium account 股份溢價賬 HK\$'000 港幣千元	Short-term bank loans 短期銀行 貸款 HK\$'000 港幣千元
Balance at 1 April 2002	二〇〇二年四月一日結存	160,000	327,279	5,232
Increase in short-term bank loans	短期銀行貸款之增加	—	—	3,914
Balance at 31 March and 1 April 2003	二〇〇三年三月三十一日及 四月一日結存	160,000	327,279	9,146
Issue of new shares upon exercise of share option	因行使認股權 而發行新股	380	327	—
Decrease in short-term bank loans	短期銀行貸款之減少	—	—	(3,891)
Balance at 31 March 2004	二〇〇四年三月三十一日結存	160,380	327,606	5,255