

綜合現金流動表

Consolidated Cash Flow Statement

截至二零零四年三月三十一日止年度 Year ended 31 March 2004

	Notes 附註	2004 HK\$'000	2003 HK\$'000 (Restated) (重列)
經營業務之現金流動	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前溢利／(虧損)	Profit/(loss) before tax	(57,363)	16,447
經下列調整：	Adjustments for:		
利息收入	Interest income	(1,762)	(701)
折舊	Depreciation	29,010	35,087
商譽攤銷	Amortisation of goodwill	2,198	2,198
出售固定資產之虧損／(收益)	Loss/(gain) on disposal of fixed assets	555	(902)
客戶補貼撥備	Provision for subsidies	79,493	11,796
呆壞賬撥備	Provision for bad and doubtful debts	33,878	2,764
滯銷存貨撥備	Provision for slow-moving inventories	10,754	10,127
固定資產減值虧損	Impairment losses on fixed assets	4,656	4,010
融資成本	Finance costs	395	188
計入營運資金變動前 之經營溢利	Operating profit before working capital changes	101,814	81,014
存貨之減少／(增加)	Decrease/(increase) in inventories	178,029	(87,784)
應收賬款及票據之減少	Decrease in trade and bills receivables	35,154	151,267
租賃按金、預付款項、訂金 及其他應收賬款 之減少／(增加)	Decrease/(increase) in rental deposits, prepayments, deposits and other receivables	(3,167)	22,581
應付賬款及票據之增加／ (減少)	Decrease in trade and bills payables	(24,934)	(57,650)
應計負債之減少	Decrease in accrued liabilities	(12,317)	(5,188)
長期服務款項撥備增加／ (減少)	Increase/(decrease) in provision for long service payments	(136)	47
經營業務所得現金	Cash generated from operations	274,443	104,287
已付利息	Interest paid	(395)	(188)
(已付)／已退回香港所得稅	Hong Kong profits tax (paid)/refund	(4,168)	8,350
已付海外稅項	Overseas tax paid	(53)	–
經營業務之現金流入淨額	Net cash inflow from operating activities	269,827	112,449
投資活動之現金流動	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	1,762	701
購入固定資產	Purchases of fixed assets	(9,357)	(30,576)
出售固定資產所得款項	Proceeds from disposal of fixed assets	2,387	2,899
投資活動之現金流出淨額	Net cash outflow from investing activities	(5,208)	(26,976)

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截至二零零四年三月三十一日止年度 Year ended 31 March 2004

		Notes 附註	2004 HK\$'000	2003 HK\$'000 (Restated) (重列)
融資活動之現金流動	CASH FLOWS FROM FINANCING ACTIVITIES			
已付股息	Dividends paid		(23,276)	(34,915)
信託收據貸款增加／(減少)	Increase/(decrease) in trust receipt loans		(69,745)	69,745
融資活動之現金流入／ (流出)淨額	Net cash inflow/(outflow) from financing activities		(93,021)	34,830
現金及現金等值項目之 增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS		171,598	120,303
年初現金及現金等值項目	Cash and cash equivalents at beginning of year		359,415	239,112
匯率變動之淨影響	Effect of foreign exchange rate changes, net		(83)	—
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR		530,930	359,415
現金及現金等值項目 結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結餘	Cash and bank balances	20	225,218	311,020
一般為在購入時於少於三個月 內到期之非抵押之定期存款	Non-pledged time deposits with original maturity of less than three months when acquired	20	305,712	48,395
			530,930	359,415