

Consolidated Cash Flow Statement

綜合現金流量表

Year ended 31 March 2003
截至二零零三年三月三十一日止年度

| | | | 2003 二零零三年 HK\$'000 港幣千元 | 2002 二零零二年 HK\$'000 港幣千元 (Restated) (重列) |
|--|-------------|-----------------------|-----------------------------------|---|
| | Notes 附註 | | | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | 經營業務所得現金流量 | | |
| Profit before tax | | 除稅前溢利 | 185,772 | 202,978 |
| Adjustments for: | | 就以下各項所作之調整： | | |
| Finance costs | 8 | 融資成本 | 34,785 | 45,892 |
| Share of losses of associates | | 應佔聯營公司虧損 | 5,034 | 381 |
| Interest income | | 利息收入 | (3,436) | (6,605) |
| Loss/(gain) on disposal of fixed assets | 7 | 出售固定資產之虧損／(收益) | 1,685 | (3,100) |
| Depreciation | | 折舊 | 40,266 | 24,780 |
| Amortisation of goodwill | 7 | 商譽攤銷 | 952 | — |
| Negative goodwill recognised as income | 7 | 負商譽確認為收入 | (6,585) | — |
| Operating profit before working capital changes | | 未計營運資金變動前之經營溢利 | 258,473 | 264,326 |
| Decrease/(increase) in inventories | | 存貨減少／(增加) | (129,092) | 90,084 |
| Increase in trade and bills receivables | | 應收貿易帳款及應收票據增加 | (215,642) | (310,553) |
| Decrease/(increase) in prepayments, deposits and other receivables | | 預付款項、按金及其他應收款項減少／(增加) | (213,807) | 6,883 |
| Increase in amount due from an associate | | 應收聯營公司款項增加 | (5,764) | (1,121) |
| Increase in trade and bills payables | | 應付貿易帳款及應付票據增加 | 468,444 | 280,123 |
| Increase in other payables and accruals | | 其他應付款項及預提費用增加 | 91,390 | 96,624 |
| Decrease in amount due to Legend Group Limited ("Legend") | | 應付聯想集團有限公司(「聯想」)款項減少 | — | (84,921) |
| Effect on foreign exchange rate changes, net | | 匯率變動之影響淨額 | 3,473 | — |
| Cash generated from operations | | 經營所得之現金 | 257,475 | 341,445 |
| Interest received | | 已收利息 | 3,436 | 6,605 |
| PRC corporate income tax paid | | 已繳中國企業所得稅 | (2,934) | (11,007) |
| Net cash inflow from operating activities | | 經營活動所得現金淨額 | 257,977 | 337,043 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | 投資活動所得現金流量 | | |
| Purchases of fixed assets | | 購入固定資產 | (211,417) | (100,164) |
| Proceeds from disposal of fixed assets | | 出售固定資產之所得款項 | 235 | 12,737 |
| Investment in associates | | 聯營公司投資 | (20,731) | (3,747) |
| Acquisition of subsidiaries | 30(b) | 收購附屬公司 | (39,575) | — |
| Acquisition of minority interests | 30(c) | 收購少數股東權益 | (33,255) | — |
| Additions to intangible assets | 17 | 增加無形資產 | (6,044) | — |
| Net cash outflow from investing activities | | 投資活動所耗現金淨額 | (310,787) | (91,174) |

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| | | Note 附註 | 2003 二零零三年 HK\$'000 港幣千元 | 2002 二零零二年 HK\$'000 港幣千元 (Restated) (重列) |
|--|---------------------|------------|-----------------------------------|---|
| CASH FLOWS FROM FINANCING ACTIVITIES | 融資活動所得現金流量 | | | |
| Capital injected by Legend pursuant to the Reorganisation | 聯想根據重組注資 | | – | 157,309 |
| Proceeds from issue of share | 發行股份之所得款項 | | 47 | 373,515 |
| Share issue expenses | 股份發行費用 | | – | (73,515) |
| New bank loans | 新增銀行貸款 | | 2,795,828 | 1,434,321 |
| Repayment of bank loans | 償還銀行貸款 | | (2,417,316) | (1,869,636) |
| Interest paid | 已付利息 | | (35,275) | (45,892) |
| Dividends paid | 已付股息 | | (59,936) | – |
| Dividends paid to minority shareholders | 已付少數股東股息 | | (33,364) | – |
| Net cash inflow/(outflow) from financing activities | 融資活動所得／(所耗) 現金淨額 | | 249,984 | (23,898) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 現金及現金等價物 之增加淨額 | | 197,174 | 221,971 |
| Cash and cash equivalents at beginning of year | 年初之現金及 現金等價物 | | 472,707 | 251,060 |
| Effect of foreign exchange rate changes, net | 匯率變動之影響淨額 | | (2,784) | (324) |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | 年末之現金及 現金等價物 | | 667,097 | 472,707 |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | 現金及現金等價物之 結餘分析 | | | |
| Cash and bank balances | 現金及銀行結餘 | 24 | 667,097 | 472,707 |