

Consolidated cash flow statement 綜合現金流量表

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

in HK\$ thousand	Notes 附註	2004	2003	港幣千元
Cash flows from operating activities				營運業務之現金流量
Profit/(loss) before tax		141,852	(72,777)	除稅前溢利／(虧損)
Adjustments for:				經調整：
Finance costs	9	4,387	6,712	融資成本
Interest income	5	(1,233)	(2,262)	利息收入
Loss on disposal of fixed assets	6	6,296	6,459	出售固定資產之虧損
Depreciation	6	48,997	60,125	折舊
Impairment of goodwill	6	–	1,541	商譽減值
Negative goodwill recognised as income upon liquidation of a subsidiary	5	(5,199)	–	確認一附屬公司清盤時之負商譽
Operating profit/(loss) before working capital changes		195,100	(202)	營運資金變動前的營運溢利／(虧損)
Decrease/(increase) in inventories		49,849	(105,302)	存貨減少／(增加)
Decrease/(increase) in debtors		11,804	(8,165)	應收賬款減少／(增加)
Decrease in bills receivable		7,446	1,397	應收票據減少
Decrease/(increase) in deposits paid		5,182	(1,872)	已付按金減少／(增加)
Decrease/(increase) in prepayments and other receivables		3,766	(5,684)	預付款項及其他應收賬項減少／(增加)
(Decrease)/increase in creditors and accruals		(22,749)	41,655	應付賬款及應計賬項(減少)／增加
(Decrease)/increase in bills payable		(32,695)	29,158	應付票據(減少)／增加
Increase in amount due to related companies		7,245	–	應付關連公司款項增加
Cash generated from/(used in) operations		224,948	(49,015)	營運業務所得／(耗用)之現金
Interest paid		(4,387)	(6,712)	已付利息
Hong Kong profits tax (paid)/refunded		(1,987)	6,784	(已付)／獲退還之香港利得稅
Overseas taxes refunded/(paid)		1,846	(3,342)	獲退還／(已付)之海外稅項
Net cash inflow/(outflow) from operating activities		220,420	(52,285)	營運業務之現金流入／(流出)淨額

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Net cash inflow/(outflow) from operating activities		220,420	(52,285)	營運業務之現金流入／(流出)淨額
Cash flows from investing activities				投資活動之現金流量
Interest received		1,233	2,262	已收利息
Purchases of fixed assets	14	(34,495)	(62,529)	購買固定資產
Proceeds from disposal of fixed assets		445	383	出售固定資產所得款項
Net cash outflow from investing activities		(32,817)	(59,884)	投資活動之現金流出淨額
Cash flows from financing activities				融資活動之現金流量
Proceeds from issue of rights shares	24	56,574	–	發行供股股份所得款項
Share issue expenses	24	(839)	–	發行股份開支
New bank loans		109,212	68,784	新增銀行貸款
Repayment of bank loans		(203,788)	(54,088)	償還銀行貸款
Net cash (outflow)/inflow from financing activities		(38,841)	14,696	融資活動之現金(流出)／流入淨額
Net increase/(decrease) in cash and cash equivalents		148,762	(97,473)	現金及現金等值項目之淨增加／(減少)
Cash and cash equivalents at 1 April		76,134	173,311	於四月一日之現金及現金等值項目
Effect of foreign exchange rate changes, net		596	296	外匯兌換率變動之影響，淨額
Cash and cash equivalents at 31 March		225,492	76,134	於三月三十一日之現金及現金等值項目
Analysis of balances of cash and cash equivalents				現金及現金等值項目結餘分析
Cash and bank balances	18	183,135	51,934	現金及銀行結餘
Time deposits with original maturity of less than three months when acquired	18	42,357	24,200	於原定到期日少於三個月之定期存款
		225,492	76,134	