

Consolidated Cash Flow Statement

For the year ended 30 September 2002

	2002 HK\$'000	2001 HK\$'000
Cash flows from operating activities		
Profit before taxation	40,854	31,811
Adjustments for:		
Depreciation and amortisation on property, plant and equipment	1,628	1,386
Loss on disposal of property, plant and equipment	1	–
Interest expenses	241	243
Interest income	(136)	(91)
Operating profit before working capital changes	42,588	33,349
Increase in inventories	(3,117)	(607)
Increase in trade and other receivables	(9,617)	(7,733)
Increase in trade and other payables	7,861	620
Cash generated from operations	37,715	25,629
Interest paid	(241)	(243)
Overseas tax paid	(64)	(244)
Net cash from operating activities	37,410	25,142
Cash flows from investing activities		
Purchase of property, plant and equipment	(554)	(5,951)
Purchase of investment	(999)	–
Interest received	136	91
Net cash used in investing activities	(1,417)	(5,860)
Cash flows from financing activities		
Proceeds from issue of new shares	30,000	–
Payment of share issue expenses	(5,590)	–
New bank and other loans	4,892	–
Repayment of bank and other loans	(5,202)	(485)
(Repayment to)/Advances from a director	(6,211)	2,373
Dividends paid	(12,522)	(20,696)
Net cash from/(used in) financing activities	5,367	(18,808)
Net increase in cash at banks	41,360	474
Cash at banks at 1 October	3,580	3,106
Cash at banks at 30 September	44,940	3,580