

CONSOLIDATED CASH FLOW STATEMENT**綜合現金流量表**

截至二零零三年三月三十一日止年度
For the year ended 31st March, 2003

		2003 HK\$'000 千港元	2002 HK\$'000 千港元 (Restated) (重列後)
OPERATING ACTIVITIES	經營業務		
Profit from operations	經營業務溢利	43,597	78,220
Adjustments for:	調節作為：		
Gain on disposal of listed securities	出售上市證券之收益	(10,961)	-
Gain on partial disposal of interest in an associate	出售聯營公司部份權益之收益	-	(39,151)
Loss on deemed disposal of interest in an associate	被視為出售聯營公司權益之虧損	-	1,250
Depreciation and amortisation	折舊及攤銷	35,702	35,862
Loss (gain) on disposal of property, plant and equipment	出售固定物業、廠房及設備之虧損／(收益)	1,255	(62)
Interest income	利息收入	(2,162)	(2,634)
Dividend income from listed securities	來自上市證券之股息收入	(20,810)	-
Operating cash flows before movements in working capital	未計營運資本變動前之經營業務現金流量	46,621	73,485
Decrease in inventories	存貨之減少	37,066	63,985
Decrease in trade receivables	應收貿易款項減少	8,613	20,064
(Increase) decrease in other receivables, deposits and prepayments	其他應收賬款、按金及預付款項(增加)／減少	(866)	27,475
Increase in trade and bills payables	應付貿易款項及票據增加	3,895	8,085
Decrease in other payables and accruals	其他應付賬款及應計費用減少	(17,181)	(13,724)
Increase (decrease) in receipts in advance	預收收益增加／(減少)	5,256	(59,752)
Cash generated from operations	來自經營業務之現金	83,404	119,618
Hong Kong profits Tax paid	已付香港利得稅	(1,052)	(2,856)
Overseas taxation paid	已付海外稅項	(552)	(4,288)
NET CASH FROM OPERATING ACTIVITIES	經營業務現金淨額	81,800	112,474
INVESTING ACTIVITIES	投資活動		
Interest received	已收利息	2,162	2,634
Dividend received from listed securities	已收上市證券股息	1,290	-
Increase in bank deposits	新增銀行存款	(34,689)	(111,371)
Additions to intangible assets	添置無形資產	(5,836)	(1,300)
Purchase of property, plant and equipment	購買物業、廠房及設備	(25,135)	(46,136)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得收益	2,796	3,252
Proceeds from partial disposal of interest in an associate	出售部份聯營公司權益所得收益	-	67,823
Proceeds from disposal of listed securities	出售上市證券所得收益	28,990	-
NET CASH USED IN INVESTING ACTIVITIES	投資活動之現金支出淨額	(30,422)	(85,098)

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

截至二零零三年三月三十一日止年度
For the year ended 31st March, 2003

		2003 HK\$'000 千港元	2002 HK\$'000 千港元 (Restated) (重列後)
FINANCING ACTIVITIES	融資活動		
Dividends paid	已付股息	(13,288)	(14,515)
Interest paid	已付利息	(1,412)	(3,232)
New bank loans raised	新造銀行貸款	11,520	2,701
Repayment of bank loans	償還銀行貸款	(9,662)	-
Proceeds from issue of shares	發行股票所得收益	2,157	1,490
Decrease in trust receipt loans	票據貸款減少	(9,337)	(42,806)
NET CASH USED IN FINANCING ACTIVITIES	融資活動之現金 支出淨額	(20,022)	(56,362)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物之 增加／(減少)	31,356	(28,986)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	年初之現金及現金 等價物	51,937	81,049
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動 影響	(78)	(126)
CASH AND CASH EQUIVALENTS CARRIED FORWARD	年終之現金及現金等 價物	83,215	51,937
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物 結餘之分析		
Cash and cash equivalents as previously reported	現金及現金等價物於 前期報告		195,905
Net effect of reclassification of deposits held for investment and trust receipt loans	將用作投資及信託收據貸款之 存款被再分類後之影響		(143,968)
Cash and cash equivalent as restated	現金及現金等價物(重列後)		51,937
Being:	包括：		
Bank balances and cash	現金及銀行結存	83,215	53,898
Bank overdrafts	銀行透支	-	(1,961)
		83,215	51,937