

consolidated cash flow statement

綜合現金流量表

for the year ended 31 march 2003

截至二〇〇三年三月三十一日止年度

		Note 附註	2003 二〇〇三年 HK\$'000 港幣千元	2002 二〇〇二年 HK\$'000 港幣千元
NET CASH INFLOW/(OUTFLOW) FROM OPERATIONS	來自營業之現金流入／ (流出) 淨額	(a)	26,285	(24,772)
Interest paid	已付利息		(260)	(355)
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	營業活動之現金流入／ (流出) 淨額		26,025	(25,127)
INVESTING ACTIVITIES	投資活動			
Purchases of fixed assets	購置固定資產		(19,586)	(32,718)
Proceeds from disposal of fixed assets	出售固定資產所得款項		1,000	—
Interest received	已收利息		3,257	6,935
Net cash outflow from investing activities	投資活動之現金 流出淨額		(15,329)	(25,783)
NET CASH INFLOW/(OUTFLOW) BEFORE FINANCING	融資前現金流入／ (流出) 淨額		10,696	(50,910)
FINANCING ACTIVITIES	融資	(b)		
Increase in short-term bank loans	短期銀行貸款之增加		3,914	3,375
Net cash inflow from financing	融資的現金流入淨額		3,914	3,375
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 增加／(減少)		14,610	(47,535)
Effect of foreign exchange rate changes, net	匯兌調整淨額		(1,598)	(130)
Cash and cash equivalents at beginning of year	於年初之現金及 現金等值項目		213,175	260,840
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年末之現金及 現金等值項目		226,187	213,175
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目 結存分析			
Bank balances and cash	銀行結存及現金		226,187	213,789
Bank overdrafts	銀行透支		—	(614)
			226,187	213,175

NOTES TO THE CONSOLIDATED CASH FLOW
STATEMENT

綜合現金流量表附註

(a) Reconciliation of operating loss to net cash inflow/(outflow) from operations 營業虧損與來自營業之現金流入／(流出)淨額對賬

		2003 二〇〇三年 HK\$'000 港幣千元	2002 二〇〇二年 HK\$'000 港幣千元
Operating loss	營業虧損	(34,785)	(84,779)
Interest income	利息收入	(3,257)	(6,935)
Depreciation	折舊	35,794	36,448
Loss on disposal and write-off of fixed assets	出售及撇除固定資產之虧損	880	5,908
Operating loss before working capital changes	營運資金變動前之營業虧損	(1,368)	(49,358)
Decrease in inventories	存貨之減少	9,738	27,117
Decrease/(increase) in trade and other receivables	貿易及其它應收賬項之減少／(增加)	1,457	(3,641)
Decrease in deposits, prepayments and other assets	訂金、預付費用及其它資產之減少	16,062	2,845
Increase/(decrease) in trade and bills payables	應付貿易賬項及應付票據之增加／(減少)	2,220	(1,376)
Decrease in other payables and accruals	其它應付賬項及應計項目之減少	(1,824)	(359)
Net cash inflow/(outflow) from operations	來自營業之現金流入／(流出)淨額	26,285	(24,772)

(b) Analysis of changes in financing

融資變動之分析

		2003 二〇〇三年 HK\$'000 港幣千元	2002 二〇〇二年 HK\$'000 港幣千元
Short-term bank loans at beginning of year	於年初之短期銀行貸款	5,232	1,857
Increase in short-term bank loans	短期銀行貸款之增加	3,914	3,375
Short-term bank loans at end of year	於年末之短期銀行貸款	9,146	5,232