

## a Consolidated Cash Flow Statement 綜合現金流量表

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

	Note 附註	2003 HK\$'000 千港元	2002 HK\$'000 千港元
<b>OPERATING ACTIVITIES</b>	經營業務		
(Loss) profit before taxation	除稅前(虧損)溢利	(19,557)	8,790
Adjustments for:	修正:		
Allowance for doubtful debts	呆賬撥備	17,794	—
Depreciation and amortisation	折舊及攤銷	3,263	3,229
Finance costs	財務費用	1,800	1,738
Written back of allowance for inventories	撥回存貨津貼	—	(857)
Allowance for inventories	存貨撥備	1,159	—
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備虧損	459	107
Interest income	利息收入	(754)	(897)
Operating cash flows before movements in working capital	營運資金變動前 之營運現金流量	4,164	12,110
Decrease (increase) in inventories	存貨之減少(增加)	100,301	(32,085)
Decrease in trade and other receivables	貿易及其他應收款項減少	50,730	56,446
(Decrease) increase in trade and other payables	貿易及其他應付款項 (減少)增加	(98,009)	48,285
Cash generated by operations	經營業務所產生的現金	57,186	84,756
Hong Kong Profits Tax refunded (paid)	已退回之香港利得稅(已付)	465	(3,810)
Tax paid in other jurisdictions	已付其他法制內之稅款	(59)	(827)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	經營業務所得 之現金淨額	<b>57,592</b>	<b>80,119</b>
<b>INVESTING ACTIVITIES</b>	投資業務		
Interest received	已收利息	754	897
Proceeds from disposal of property, plant and equipment	出售物業、廠房及 設備所得之款項	95	—
Purchase of property, plant and equipment	購買物業、廠房及設備	(1,440)	(4,646)
Acquisition of a subsidiary (net of cash and cash equivalents acquired)	附屬公司併購(扣除已收購 之現金及等同現金項目)	—	(468)
Investment in securities	證券投資	—	(400)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	投資活動所用現金淨額	<b>(591)</b>	<b>(4,617)</b>

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	Note 附註	2003 HK\$'000 千港元	2002 HK\$'000 千港元
<b>FINANCING ACTIVITIES</b> 融資活動			
New bank loans raised	新增銀行貸款	56,075	10,279
Net cash inflow (outflow) from trust receipt loans	源自信託收據貸款所得 (所耗)之現金淨額	3,152	(21,608)
Repayments of bank loans	銀行貸款償還	(71,963)	—
Repayments of amount due to a related company	償還一間相關公司之款項	(6,000)	(3,000)
Dividends paid	已付股息	(3,132)	(9,715)
Interest paid	已付利息	(1,800)	(1,738)
Repurchase of shares	股份購回	(695)	(1,286)
Proceeds from issue of shares, net of expenses	發行股份在扣除 開支後所得款項	—	2,476
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	融資活動所用現金淨額	<b>(24,363)</b>	<b>(24,592)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	現金及現金等值之增加	<b>32,638</b>	<b>50,910</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	年初之現金及現金等值	<b>61,405</b>	<b>10,495</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	年終之現金及現金等值	<b>94,043</b>	<b>61,405</b>
<b>ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS</b> 現金及現金等值之分析			
Bank balances and cash	銀行結餘及現金	95,149	64,138
Bank overdrafts	銀行透支	(1,106)	(2,733)
		<b>94,043</b>	<b>61,405</b>