

# 綜合現金流量表

截至二零零三年三月三十一日止年度

## Consolidated Cash Flow Statement

For the year ended 31st March, 2003

	2003 千港元 HK\$'000	2002 千港元 HK\$'000
<b>經營業務</b>		
來自經營業務的溢利	34,440	19,222
就下列項目作出調整：		
利息收入	(181)	(540)
重估投資物業 產生的虧絀	2,590	690
重估租賃土地及樓宇 產生的虧絀(盈餘)	720	(434)
出售投資物業的收益	(17)	-
出售產業、廠房及 機器設備之虧損	401	405
折舊及攤銷	20,027	18,845
營運資金變動前之 經營業務現金流量	57,980	38,188
存貨減少(增加)	18,196	(6,126)
應收貿易款項及 其他應收款項減少(增加)	3,541	(12,207)
租金及水電按金增加	(1,170)	(2,456)
應付貿易款項及其他應付款項減少	(7,510)	(1,717)
應付票據減少	-	(1,140)
經營業務所產生之現金	71,037	14,542
已繳香港利得稅	(1,386)	(696)
已退款(已繳)海外稅項	52	(98)
銀行借款的已付利息	(604)	(2,742)
融資租約承擔的 已付利息	(56)	(74)
<b>來自經營業務的現金淨額</b>	<b>69,043</b>	<b>10,932</b>
<b>投資業務</b>		
購買產業、廠房及機器設備	(11,737)	(17,462)
銀行存款(增加)減少	(4,024)	5,726
出售投資物業 所得款項	2,637	-
出售產業、廠房及 機器設備所得款項	186	388
已收取的利息	181	540
<b>用於投資業務的現金</b>	<b>(12,757)</b>	<b>(10,808)</b>
<b>融資業務</b>		
償還銀行貸款	(106,045)	(153,170)
償還進口貸款	(22,287)	(33,247)
已付股息	(8,777)	(6,127)
償還融資租約承擔的款項	(346)	(405)
已借銀行貸款	83,000	159,000
已借進口貸款	16,240	36,071
<b>(用於)融資業務現金淨額</b>	<b>(38,215)</b>	<b>2,122</b>
<b>OPERATING ACTIVITIES</b>		
Profit from operations	34,440	19,222
Adjustments for:		
Interest income	(181)	(540)
Deficit arising on revaluation of investment properties	2,590	690
Deficit (surplus) arising on revaluation of leasehold land and buildings	720	(434)
Gain on disposal of investment properties	(17)	-
Loss on disposal of property, plant and equipment	401	405
Depreciation and amortisation	20,027	18,845
Operating cash flows before movements in working capital	57,980	38,188
Decrease (increase) in inventories	18,196	(6,126)
Decrease (increase) in trade and other receivables	3,541	(12,207)
Increase in rental and utility deposits	(1,170)	(2,456)
Decrease in trade and other payables	(7,510)	(1,717)
Decrease in bills payable	-	(1,140)
Cash generated from operations	71,037	14,542
Hong Kong Profits Tax paid	(1,386)	(696)
Overseas tax refunded (paid)	52	(98)
Interest paid on bank borrowings	(604)	(2,742)
Interest paid on obligations under finance leases	(56)	(74)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>69,043</b>	<b>10,932</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(11,737)	(17,462)
(Increase) decrease in bank deposits	(4,024)	5,726
Proceeds from disposal of investment properties	2,637	-
Proceeds from disposal of property, plant and equipment	186	388
Interest received	181	540
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(12,757)</b>	<b>(10,808)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of bank loans	(106,045)	(153,170)
Repayment of import loans	(22,287)	(33,247)
Dividends paid	(8,777)	(6,127)
Repayment of obligations under finance leases	(346)	(405)
Bank loans raised	83,000	159,000
Import loans raised	16,240	36,071
<b>NET CASH (USED IN) FROM FINANCING ACTIVITIES</b>	<b>(38,215)</b>	<b>2,122</b>

# Consolidated Cash Flow Statement

For the year ended 31st March, 2003

		2003 千港元 HK\$'000	2002 千港元 HK\$'000
現金及現金等值 項目增加淨值	NET INCREASE IN CASH AND CASH EQUIVALENTS	18,071	2,246
年初的現金及現金 等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	4,557	2,595
外幣匯率變動之 影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGES	152	(284)
年終的現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u>22,780</u>	<u>4,557</u>
現金及現金等值項目 結存分析	ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		
如先前呈報之現金及現金等值項目	Cash and cash equivalents as previously reported		(8,417)
下列項目重新分類之影響：	Effect of reclassification of:		
— 銀行存款	— Bank deposits		(10,073)
— 銀行貸款	— Bank loans		17,000
— 進口貸款	— Import loans		6,047
現金及現金等值項目(如重列)	Cash and cash equivalents as restated		<u>4,557</u>
即：	Being:		
銀行結存及現金	Bank balances and cash	22,780	17,003
銀行透支	Bank overdrafts	—	(12,446)
		<u>22,780</u>	<u>4,557</u>