

綜合現金流量表

Consolidated Cash Flow Statement

截至二零零三年三月三十一日止年度

For the year ended 31 March 2003

(以港幣列示)

(Expressed in Hong Kong dollars)

	附註 NOTE	二零零三年 2003		二零零二年 2002 重報 Restated	
		千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
經營活動					
Operating activities					
除稅前正常業務溢利／(虧損)					
Profit/(loss) from ordinary activities before taxation		5,688		(69,763)	
調整項目：					
Adjustments for:					
– 折舊		24,840		33,082	
– Depreciation					
– 商譽攤銷		(129)		–	
– Amortisation of goodwill					
– 固定資產減值虧損淨值		7,408		34,580	
– Net impairment loss on fixed assets					
– 融資成本		2,397		4,476	
– Finance costs					
– 利息收益		(1,922)		(1,754)	
– Interest income					
– 出售投資物業溢利		–		(1,528)	
– Profit on disposal of investment properties					
– 附屬公司清盤虧損	23	366		–	
– Loss on liquidation of subsidiaries					
– 出售固定資產虧損		930		5,129	
– Loss on disposal of fixed assets					
– 重報物業重估儲備		550		–	
– Restatement of properties revaluation reserve					
– 投資物業重估(盈餘)／虧絀		(2,872)		9,134	
– Revaluation (surplus)/deficits on investment properties					
營運資金變動前經營溢利		37,256		13,356	
Operating profit before changes in working capital					
存貨減少／(增加)		2,873		(389)	
Decrease/(increase) in inventories					
應收賬款及其他應收款增加		(352)		(1,729)	
Increase in trade and other debtors					
按金及預付款減少		11,584		4,518	
Decrease in deposits and prepayments					
應付賬款及應計費用(減少)／增加		(4,665)		11,696	
(Decrease)/increase in creditors and accrued expenses					
經營業務產生的現金結轉		46,696		27,452	
Cash generated from operations carried forward					

綜合現金流量表 (續)

Consolidated Cash Flow Statement

(Continued)

截至二零零三年三月三十一日止年度

For the year ended 31 March 2003

(以港幣列示)

(Expressed in Hong Kong dollars)

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承前經營業務產生的現金 Cash generated from operations brought forward		46,696		27,452	
已收利息 Interest received		2,061		1,607	
已付利息 Interest paid		(2,475)		(4,605)	
已付稅項 Tax paid					
– 已付香港利得稅 – Hong Kong Profits Tax paid		(592)		(780)	
– 退還香港利得稅 – Hong Kong Profits Tax refunded		2,611		560	
– 已付海外稅項 – Overseas tax paid		(772)		(1,258)	
經營活動所得的現金淨額 Net cash from operating activities			47,529		22,976
投資活動 Investing activities					
購入餘下附屬公司股份付款 Payment for purchase of the remaining shares of subsidiaries		(1,776)		–	
購入固定資產付款 Payment for purchase of fixed assets		(37,906)		(27,405)	
出售固定資產所得款項 Proceeds from sales of fixed assets		332		11,348	
附屬公司清盤的現金流出淨額 Net cash outflow from liquidation of subsidiaries	23	(73)		–	
投資活動所用的現金淨額 Net cash used in investing activities			(39,423)		(16,057)

綜合現金流量表 (續)

Consolidated Cash Flow Statement

(Continued)

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融資活動					
Financing activities					
根據購股權計劃發行股份所得款項					
Proceeds from shares issued under share option scheme		-		2,900	
已付發行費用				(5)	
Payment of issue expenses		-		(5)	
償還銀行貸款					
Repayment of bank loans		(28,644)		(14,658)	
新增銀行貸款所得款項					
Proceeds from new bank loans		24,000		16,000	
融資活動(所用)/所得的現金淨額					
Net cash (used in)/from financing activities			(4,644)	4,237	
現金及現金等價物增加淨額					
Net increase in cash and cash equivalents			3,462	11,156	
於四月一日的現金及現金等價物					
Cash and cash equivalents at 1 April			68,825	57,669	
於三月三十一日的現金及現金等價物					
Cash and cash equivalents at 31 March	16		72,287	68,825	

第45至94頁的附註屬本財務報表的一部份。

The notes on pages 45 to 94 form part of these financial statements.