

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

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

	Notes 附註	2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES 經營活動之現金流量			
Profit/(loss) before tax		3,315	(25,505)
Adjustments for:			
Finance costs	8	2,495	3,655
Bank interest income	6	(98)	(910)
Gain on disposal of fixed assets	6	(90)	—
Depreciation	6	30,405	20,042
Impairment of a long term unlisted investment		—	12,501
Operating profit before working capital changes		36,027	9,783
Increase in inventories		(12,392)	(3,834)
Increase in trade debtors		(19,744)	(719)
Increase in sundry debtors, prepayments and deposits		(5,672)	(2,522)
Increase in trust receipt loans		3,849	4,046
Increase in trade creditors		18,182	11,224
Increase/(decrease) in other creditors and accruals		1,387	(2,265)
Cash generated from operations		21,637	15,713
Interest received		107	894
Interest paid		(1,027)	(1,543)
Interest element on finance lease and hire purchase rental payments		(1,531)	(1,957)
Net cash inflow from operating activities		19,186	13,107
CASH FLOWS FROM INVESTING ACTIVITIES 投資活動之現金流量			
Purchases of fixed assets		(14,139)	(32,067)
Proceeds from disposal of fixed assets		90	—
Proceeds from disposal of a long term unlisted investment		5,923	—
Net cash outflow from investing activities		(8,126)	(32,067)

CONSOLIDATED CASH FLOW STATEMENT (Continued)

綜合現金流量表 (續)

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

	Notes 附註	2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元 (Restated) (重列)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Capital element of finance lease and hire purchase rental payments	融資租約及租購合同租金之 本金部份	(16,088)	(11,202)
New bank loan	新銀行貸款	5,000	—
Repayment of other loans, secured	償還其他有抵押貸款	(4,945)	(4,468)
Net cash outflow from financing activities	融資活動之現金流出淨額	(16,033)	(15,670)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之減少淨額	(4,973)	(34,630)
Cash and cash equivalents at beginning of year	於年初之現金及 現金等值項目	15,738	49,960
Effect of foreign exchange rate changes, net	匯兌率變動之影響，淨值	(42)	408
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年終之現金及現金等值項目	10,723	15,738
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目結餘之分析		
Cash and bank balances	現金及銀行結存	10,723	15,738