

# 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

		2003 HK\$'000 二零零三年 千港元	2002 HK\$'000 (Restated) 二零零二年 千港元 (重列)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>經營業務之現金流量</b>		
Loss before tax	除稅前虧損	(40,464)	(121,662)
Adjustments for:	經作出下列調整：		
Share of losses of jointly-controlled entities	應佔共同控權合資公司之虧損	372	48
Non-financing interest income	非融資利息收入	(5,494)	(7,234)
Dividend income from listed investments	上市投資之股息收入	(970)	(2,643)
Loss on disposal of fixed assets	出售固定資產之虧損	3,096	188
Loss on disposal of a jointly-controlled entity	出售一間共同控權合資公司之虧損	415	-
Depreciation	折舊	21,862	19,013
Amortisation of intangible assets	無形資產攤銷	813	795
Provision for doubtful debts	呆賬撥備	32,890	75,101
Bad debts written off	撇銷壞賬	263	170
Unrealised losses on short term investments, net	持有短期投資之未變現虧損，淨額	1,104	4,576
Operating profit/(loss) before working capital changes	營運資金變動前之經營盈利/(虧損)	13,887	(31,648)
Decrease in advances to customers	給予客戶之墊款減少	180,876	127,979
Increase in accounts receivable	應收賬款增加	(53,308)	(35,017)
Increase in prepayments, deposits and other debtors	預付款項、按金及其他應收款項增加	(1,493)	(735)
Decrease/(increase) in amounts due from related companies	應收關連公司款項減少/(增加)	181	(144)
Decrease in short term investments	短期投資減少	5,338	37,071
Increase in cash held on behalf of customers	代客戶持有之現金增加	(264,079)	(10,944)
Increase/(decrease) in accounts payable	應付賬款增加/(減少)	330,142	(27,156)
Decrease in accruals and other liabilities	應計負債及其他負債減少	(55)	(16,248)
Increase/(decrease) in amounts due to related companies	應付關連公司款項增加/(減少)	(460)	116
Increase/(decrease) in loans from related companies	關連公司貸款增加/(減少)	(111,156)	111,156
Decrease in bank loans	銀行貸款減少	(10,972)	(74,900)
Increase/(decrease) in other loans	其他貸款增加/(減少)	17,196	(63,934)
Cash generated from operations	來自經營業務之現金	106,097	15,596
Non-financing interest received	已收非融資利息	5,494	7,234
Hong Kong profits tax paid	已付香港利得稅	(484)	(7,316)
Overseas taxes paid	已付海外稅項	(296)	(69)
Dividends received from listed investments	已收上市投資之股息	970	2,643
Dividends paid	已付股息	(4,757)	(14,632)
Net cash inflow from operating activities	經營業務之現金流入淨額	107,024	3,456

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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 HK\$'000 二零零三年 千港元	2002 HK\$'000 (Restated) 二零零二年 千港元 (重列)
Net cash inflow from operating activities	經營業務之現金流入淨額		107,024	3,456
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>投資活動之現金流量</b>			
Purchases of fixed assets	購買固定資產	13	(13,112)	(37,130)
Proceeds from disposal of fixed assets	出售固定資產所得		8	1,249
Increase in other assets	其他資產增加		(1,720)	(370)
Investment in a jointly-controlled entity	投資於一間共同控權合資公司		(546)	(1,950)
Proceeds from disposal of a jointly-controlled entity	出售一間共同控權合資公司所得		1,115	–
Purchase of a long term investment	購買一項長期投資		–	(4,597)
Increase in long term loan receivable	長期應收貸款增加		(20,745)	–
Net cash outflow from investing activities	投資活動之現金流出淨額		(35,000)	(42,798)
<b>CASH FLOWS FROM FINANCING ACTIVITY</b>	<b>融資活動之現金流量</b>			
Repurchase and cancellation of own shares	購回及註銷股份	31	(4,569)	(9,541)
Cash outflow from financing activity	融資活動之現金流出		(4,569)	(9,541)
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目之 增加／(減少)</b>		<b>67,455</b>	<b>(48,883)</b>
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目		(22,018)	26,964
Effect of foreign exchange rate changes, net	外匯匯率變動之影響，淨額		7	(99)
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>年終之現金及現金等值項目</b>		<b>45,444</b>	<b>(22,018)</b>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目結存之分析</b>			
Cash and bank balances	現金及銀行結存		62,028	39,803
Bank overdrafts	銀行透支	29	(16,584)	(61,821)
			<b>45,444</b>	<b>(22,018)</b>