

Consolidated Cash Flow Statement

綜合現金流量報表

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	經營業務之現金流量		
Profit/(loss) before tax	除稅前溢利／(虧損)	2,523	(4,076)
Adjustments for:	調整：		
Finance costs	融資成本	2,341	1,961
Share of loss of a jointly-controlled entity	共同控制實體應佔虧損	48	485
Interest income	利息收入	(41)	(221)
Dividend income	股息收入	-	(106)
Depreciation	折舊	10,314	10,015
Amortisation of goodwill	商譽攤銷	581	-
Amortisation of patents and trademarks	專利權及商標攤銷	105	99
Deficit on revaluation of fixed assets	重估固定資產之虧絀	300	600
Provision for bad and doubtful debts	呆壞賬準備	615	71
Provision for impairment in value of fixed assets	固定資產減值準備	-	1,099
Loss on disposal of a jointly-controlled entity	出售共同控制實體之虧損	399	-
Gain on disposal of investments held for disposal	出售持作出售之投資之盈利	-	(709)
Loss/(gain) on disposal of fixed assets	出售固定資產之虧損／(盈利)	55	(29)
Operating profit before working capital changes	營運資金變動前之經營溢利	17,240	9,189
Increase in inventories	存貨之增加	(5,724)	(6,138)
Increase in accounts and bills receivable, prepayments, deposits and other receivables	應收款項及應收票據、預付款項、按金及其他應收賬款之增加	(8,959)	(7,403)
Increase in accounts payable, accrued liabilities and other payables	應付賬款、應計負債及其他應付賬款之增加	10,656	778
Decrease in an amount due to a jointly-controlled entity	應付共同控制實體款項之減少	-	(1,092)
Cash generated from/(used in) operations	經營業務所得／(所付)現金	13,213	(4,666)

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Cash generated from/(used in) operations	經營業務所得／(所付)現金		13,213	(4,666)
Interest received	已收利息		41	221
Interest paid	已付利息		(2,254)	(1,896)
Interest element on finance lease rental payments	財務租約之利息部份		(87)	(65)
Hong Kong profits tax paid	已繳香港利得稅		(150)	(620)
Overseas taxes paid	已繳海外稅項		(87)	(411)
Overseas taxes refunded	已退還之海外稅項		196	152
Dividends received from investments held for disposal	已收持作出售之投資之股息		-	106
Dividends paid to minority shareholders of a subsidiary	已付附屬公司之少數股東之股息		(205)	(203)
Net cash inflow/(outflow) from operating activities	經營業務之現金流入／(流出)淨額		10,667	(7,382)
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務之現金流量			
Purchases of fixed assets	購買固定資產	12	(13,573)	(21,891)
Proceeds from disposal of fixed assets	出售固定資產之收益		791	289
Additions to patents and trademarks	專利權及商標之增加	13	(23)	(8)
Acquisition of a subsidiary/business	收購附屬公司／業務	28(b)	(17,400)	(606)
Proceeds from disposal of a jointly-controlled entity	出售共同控制實體之收益		665	-
Proceeds from disposal of investments held for disposal	出售持作出售之投資之收益		-	3,536
Expenditure incurred for disposal of investments held for disposal	出售持作出售之投資之支出		-	(47)
Decrease/(increase) in pledged bank deposits	已抵押存款之減少／(增加)		(367)	2,860
Net cash outflow from investing activities	投資業務之現金流出淨額		(29,907)	(15,867)

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CASH FLOWS FROM FINANCING ACTIVITIES		融資業務之現金流量		
Repurchase of shares	25	股份購回	(1,077)	-
New bank loans		新增銀行貸款	24,140	13,471
New other loans		新增其他貸款	950	-
Inception of finance leases		新增財務租約	2,391	-
Repayment of bank loans		償還銀行貸款	(17,299)	(4,990)
Repayment of other loans		償還其他貸款	(118)	-
Capital element of finance lease rental payments		財務租約之資本部份 租金支付	(1,154)	(672)
Increase in trust receipt loans		信託收據貸款之增加	774	4,342
Net cash inflow from financing activities		融資業務之 現金流入淨額	8,607	12,151
NET DECREASE IN CASH AND CASH EQUIVALENTS		現金及現金等值之 減少淨值	(10,633)	(11,098)
Cash and cash equivalents at beginning of year		年初之現金及現金等值	7,394	18,492
CASH AND CASH EQUIVALENTS AT END OF YEAR		年終之現金及現金等值	(3,239)	7,394
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		現金及現金等值之 結存分析		
Cash and bank balances		現金及銀行結存	5,819	9,729
Bank overdrafts	21	銀行透支	(9,058)	(2,335)
			(3,239)	7,394