

Consolidated Cash Flow Statements

綜合現金流量表

For the year ended 30 April 2003 截至二零零三年四月三十日止年度

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		2003 二零零三年 US\$'000 千美元	2002 二零零二年 US\$'000 千美元
OPERATING ACTIVITIES	經營業務		
Profit from operations	經營溢利	12,714	8,568
Adjustments for:	已就下列各項作出調整：		
Interest income	利息收入	(1,237)	(55)
Depreciation	折舊	761	526
Loss on disposal of machinery and equipment	出售機器及設備虧損	18	10
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	12,256	9,049
(Increase) decrease in trade receivables	應收貿易賬款(增加)減少	(967)	3,366
Decrease (increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少(增加)	425	(546)
Increase (decrease) in trade payables	應付貿易賬款增加(減少)	667	(360)
Increase (decrease) in accruals and other payables	應計費用及其他應付款項增加(減少)	358	(612)
(Decrease) increase in post-employment benefits	僱員退休福利(減少)增加	(17)	111
Cash generated from operations	經營業務所得現金	12,722	11,008
Interest on obligations under a finance lease	融資租賃承擔利息	(2)	(2)
Overseas tax paid	已付海外稅項	(131)	(468)
Overseas tax refunded	獲退還海外稅項	-	23
NET CASH FROM OPERATING ACTIVITIES	經營業務所得現金淨額	12,589	10,561
INVESTING ACTIVITIES	投資活動		
Purchase of machinery and equipment	購置機器及設備	(1,352)	(970)
Purchase of securities linked deposits	購買證券掛鈎存款	(6,019)	-
(Advance to) repayment from fellow subsidiaries	(墊款予)還款自同系附屬公司	(11)	3,523
Interest received	已收利息	1,237	55
Proceeds from disposal of machinery and equipment	出售機器及設備所得款項	59	6
Expenditure on agency rights	代理權開支	-	(3,014)
Repayment from immediate holding company	還款自直接控股公司	-	1,957
NET CASH (USED IN) FROM INVESTING ACTIVITIES	投資活動(所耗)所得現金淨額	(6,086)	1,557

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FINANCING ACTIVITIES	融資活動		
Net proceeds from issue of new shares	發行新股份所得款項淨額	27,841	-
Dividends paid	已付股息	(4,482)	(10,800)
Repayment of obligations under a finance lease	融資租賃承擔還款	(22)	(17)
Repayment to a fellow subsidiary	還款予同系附屬公司	-	(182)
NET CASH FROM (USED IN) FINANCING ACTIVITIES	融資活動所得(所耗)現金淨額	23,337	(10,999)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目增加淨額	29,840	1,119
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及現金等值項目	2,122	1,319
Effect of foreign exchange rate changes	匯率變動影響	(42)	(316)
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終之現金及現金等值項目	31,920	2,122
Represented by bank balances and cash	由銀行結存及現金代表		