

# 綜合現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

截至二零零二年三月三十一日止年度

Year ended 31 March 2002

			二零零二年 2002 港幣(元) HK\$	二零零一年 2001 港幣(元) HK\$
	附註 Note			
經營業務之現金(流出) 流入淨額		<b>Net cash (outflow) inflow from operating activities</b>	<b>(932,485)</b>	10,239,114
投資回報及融資費用		<b>Returns on investments and servicing of finance</b>		
已收利息		Interest received	<b>279,729</b>	131,609
已付利息		Interest paid	<b>(3,755,657)</b>	(5,915,843)
收取聯營公司股息		Dividend received from an associate	<b>-</b>	1,626,472
投資回報及融資費用之 現金流出淨額		<b>Net cash outflow from returns on investments and servicing of finance</b>	<b>(3,475,928)</b>	(4,157,762)
稅項		<b>Taxation</b>		
繳付香港利得稅		Hong Kong profits tax paid	<b>-</b>	(123,362)
退還香港利得稅		Hong Kong profits tax refunded	<b>493,445</b>	-
繳付海外稅款		Overseas tax paid	<b>(1,032,824)</b>	(208,237)
退還海外稅款		Overseas tax refunded	<b>19,549</b>	-
稅項支出淨額		<b>Net tax paid</b>	<b>(519,830)</b>	(331,599)
投資業務		<b>Investing activities</b>		
來自(向)最終控股 公司墊款		Advances from (to) ultimate holding company	<b>51,085,974</b>	(49,333,381)
應收貸款增加		Increase in loan receivable	<b>(28,297,995)</b>	-
購入物業、廠房及設備		Purchase of property, plant and equipment	<b>(1,958,099)</b>	(1,754,048)
出售物業、廠房及設備 所得款項		Proceeds from disposal of property, plant and equipment	<b>2,662,518</b>	20,097,483
投資業務之現金流入 (流出)淨額		<b>Net cash inflow (outflow) from investing activities</b>	<b>23,492,398</b>	(30,989,946)
未計融資前之現金流入 (流出)淨額		<b>Net cash inflow (outflow) before financing</b>	<b>18,564,155</b>	(25,240,193)

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<b>融資</b>	<b>Financing</b>	29		
發行股份所得款項淨額	Net proceeds from issue of shares		<b>6,354,400</b>	16,087,500
回購股份	Repurchase of shares		<b>(327,593)</b>	—
董事墊款	Advances from a director		—	1,760,000
償還一位董事	Repayment to a director		<b>(1,760,000)</b>	—
償還有抵押銀行貸款	Repayment of secured bank loans		<b>(1,854,207)</b>	(10,008,042)
償還融資租賃承擔	Repayment of obligations under finance leases		<b>(158,703)</b>	(894,413)
<b>融資之現金流入淨額</b>	<b>Net cash inflow from financing</b>		<b>2,253,897</b>	6,945,045
<b>現金及現金等值項目 增加(減少)</b>	<b>Increase (Decrease) in cash and cash equivalents</b>		<b>20,818,052</b>	(18,295,148)
<b>承前現金及現金等值項目</b>	<b>Cash and cash equivalents brought forward</b>		<b>(6,902,361)</b>	10,277,648
<b>匯率變動之影響</b>	<b>Effect of foreign exchange rate changes</b>		<b>3,208,795</b>	1,115,139
<b>結轉現金及現金等值項目</b>	<b>Cash and cash equivalents carried forward</b>		<b>17,124,486</b>	(6,902,361)
<b>現金及現金等值項目 結餘分析</b>	<b>Analysis of the balances of cash and cash equivalents</b>			
銀行結餘及現金	Bank balances and cash		<b>27,212,560</b>	2,940,764
銀行透支，有抵押	Bank overdrafts, secured		<b>(10,088,074)</b>	(9,843,125)
			<b>17,124,486</b>	(6,902,361)