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Consolidated cash flow statement 綜合現金流量表

截至二零零三年三月三十一日止年度(以港幣列示) For the year ended 31 March 2003 (Expressed in Hong Kong dollars)

			二零零三年 2003		二零零二年 2002 重列 restated	
		附註 Note	千港元 \$'000	千港元 \$'000	千港元 \$′000	千港元 \$'000
經營活動	Operating activities					
除税前日常業務溢利調整項目:	Profit from ordinary activities before taxation Adjustments for:		33,286		44,888	
折舊利息開支利息收入出售固定資產	DepreciationInterest expenseInterest incomeLoss on sale of fixed		6,534 1,256 (869)		5,572 2,233 (208)	
之虧損 一重估土地及建築物 及投資物業 之虧絀淨值	assets - Net deficit on revaluation of land and buildings and investment		509		297	
/	properties		2,340		449	
營運資金變動前 之經營溢利	Operating profit before changes in working capital		43,056		53,231	
存貨增加	Increase in inventories		(5,090)		(12,136)	
應收賬款及其他應收款 之增加 應付賬款及其他應付款	Increase in trade and other receivables Increase in trade and other		(10,351)		(14,180)	
之增加 信託收據貸款之	payables (Decrease)/increase in trust		2,685		3,355	
(減少)/增加應收有關連人士	receipt loans Decrease in net amounts		(1,515)		524	
款項淨額之減少	due from related parties		_		5,143	
經營業務產生之現金	Cash generated from operations		28,785		35,937	
已付税項 一已付香港利得税 一退回香港利得税	Tax paid – Hong Kong Profits Tax paid – Hong Kong Profits Tax		(2,227)		(10,989)	
一已付海外税項	refunded – Overseas tax paid		39 (14)		173	
經營活動所得之	Net cash from operating		(2,202)		(10,816)	
現 金 淨 額 結 轉	activities carried forward			26,583		25,121

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Consolidated cash flow statement 綜合現金流量表

截至二零零三年三月三十一日止年度(以港幣列示) For the year ended 31 March 2003 (Expressed in Hong Kong dollars)

		二零零三年 2003		二零零二年 2002 重列 restated	
	附 註	千港元	千港元	千港元	千港元
	Note	\$'000	\$'000	\$'000	\$'000
承前經營活動所得之 現金淨額	Net cash from operating activities brought forward		26,583		25,121
投資活動	Investing activities				
購入固定資產付款	Payment for purchase of fixed				
山 隹 田 宁 恣 忞 矺 但 劫 佰	assets Proceeds from sales of fixed	(4,638)		(6,585)	
出售固定資產所得款項	Proceeds from sales of fixed assets	824		2,300	
已收利息	Interest received	869		208	
投資活動所用之	Net cash used in investing				
現金淨額	activities		(2,945)		(4,077)
融資活動	Financing activities				
已付融資租賃租金	Capital element of finance lease				
之資本部分	rentals paid	(1,182)		(631)	
新增銀行貸款	Proceeds from new bank loans	1,550		5,195	
償還銀行貸款	Repayment of bank loans	(7,158)		(3,240)	
已抵押銀行存款	Decrease/(increase) in pledged				
減少/(増加)	bank deposits	2,000		(2,000)	
償還結欠董事 款項淨額	Repayment of net amounts due to			(6.074)	
新	directors Share capital of the subsidiaries	_		(6,874)	
之已發行股本	issued prior to a reorganisation			11	
配售及新發行股份	scheme Proceeds from placing and new	_		11	
之所得款項	issue of shares	_		70,000	
已付發行股份開支	Share issue expenses paid	_		(11,013)	
根據購股權計劃發行	Proceeds from shares issued				
股份之所得款項	under share option scheme	575		_	
已付利息	Interest paid	(1,201)		(2,148)	
已付融資租賃租金	Interest element of finance lease	(==)		(0.7)	
之利息部分	rentals paid	(55)		(85)	
已付股息	Dividends paid	(11,215)		(38,000)	
融資活動(所用)/	Net cash (used in)/from				
所得現金淨額	financing activities		(16,686)		11,215
現金及現金等價	Net increase in cash and cash		6.075		20.255
物增加淨額結轉	equivalents carried forward		6,952		32,259

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Consolidated cash flow statement

綜合現金流量表

截至二零零三年三月三十一日止年度(以港幣列示) For the year ended 31 March 2003 (Expressed in Hong Kong dollars)

			二零零三年 2003		二零零二年 2002 重列 restated	
		附註 Note	千港元 \$′000	千 港 元 \$'000	F 港元 */000	ated 千港元 \$'000
承前現金及現金等價物增加淨額	Net increase in cash and cash equivalents brought forward			6,952	·	32,259
於四月一日之 現金及現金等價物	Cash and cash equivalents at 1 April	16		54,894		22,635
於三月三十一日之 現金及現金等價物	Cash and cash equivalents at 31 March	16		61,846		54,894

附註:

主要非現金交易

- (a) 本年度,本集團就固定資產新增融資租賃安 排,新增租約之總資本約為479,000元(二零 零二年:825,000元)。
- (b) 截至二零零二年三月三十一日止年度期間, 為籌備本公司因收購 Moiselle (BVI) Limited所 涉及之本公司股份以發行股份之方式上市而 進行重組,進一步詳情已載於財務報表附註 1(c)及23。

Note:

Major non-cash transactions

- During the year the group entered into a finance lease arrangement in respect of fixed assets with total capital value at the inception of the lease of approximately \$479,000 (2002: \$825,000).
- During the year ended 31 March 2002, the group reorganisation in preparation for the public listing of the company's shares involved the acquisition of Moiselle (BVI) Limited by the issue of shares of the company. Further details of which are set out in notes 1(c) and 23 on the financial statement.

第36頁至91頁之附註屬本財務報表之一部分。

The notes on pages 36 to 91 form part of these financial statements.