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	2002	
			二零零三年	二零零二年	
		Notes	HK\$'000	HK\$'000	
		附寸註	港幣千元	港幣干元	
				(Restated)	
				(重列)	
CASH FLOWS FROM OPERATING					
ACTIVITIES	經營活動之現金流量				
Profit/(loss) before tax	除稅前溢利/(虧損)		3,315	(25,505)	
Adjustments for:	調整:		,	,	
Finance costs	融資成本	8	2,495	3,655	
Bank interest income	銀行利息收入	6	(98)	(910)	
Gain on disposal of fixed assets	出售固定資產之收益	6	(90)	_	
Depreciation	折舊	6	30,405	20,042	
Impairment of a long term	非上市長期投資減值				
unlisted investment			_	12,501	
Operating profit before working capital	未計流動資金變動前				
changes	經營溢利		36,027	9,783	
Increase in inventories	存貨之增加		(12,392)	(3,834)	
Increase in trade debtors	應收貿易賬款之增加		(19,744)	(719)	
Increase in sundry debtors,	其他應收賬款、預付款項及		(= (=s)	(2.522)	
prepayments and deposits	按金之增加		(5,672)	(2,522)	
Increase in trust receipt loans Increase in trade creditors	入口單據貸款之增加 應付貿易賬款之增加		3,849	4,046	
Increase in trade creditors Increase/(decrease) in other creditors	應的員勿販		18,182	11,224	
and accruals	增加/ (減少)		1,387	(2,265)	
and accidais	19 10 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Cash generated from operations	經營產生之現金		21,637	15,713	
Interest received	已收利息		107	894	
Interest paid	已付利息		(1,027)	(1,543)	
Interest element on finance lease and hire	融資租約及租購合同租金之				
purchase rental payments	利息部份		(1,531)	(1,957)	
Net cash inflow from operating activities	經營活動之現金流入淨額		19,186	13,107	
CASH FLOWS FROM INVESTING					
ACTIVITIES	投資活動之現金流量			/a.a.a.	
Purchases of fixed assets	購買固定資產 以集用完容產所得執頂		(14,139)	(32,067)	
Proceeds from disposal of a long term	出售固定資產所得款項 出售長期投資所得款項		90	_	
Proceeds from disposal of a long term unlisted investment	山肯区别汉县川待孙块		5,923		
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Net cash outflow from investing activities	投資活動之現金流出淨額		(8,126)	(32,067)	
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CONSOLIDATED CASH FLOW STATEMENT (Continued) 綜合現金流量表(續)

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 港幣干元
			(Restated) (重列)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Capital element of finance lease and hire purchase rental payments New bank loan Repayment of other loans, secured	融資租約及租購合同租金之 本金部份 新銀行貸款 償還其他有抵押貸款	(16,088) 5,000 (4,945)	(11,202) — (4,468)
Net cash outflow from financing activities	融資活動之現金流出淨額	(16,033)	(15,670)
net decrease in cash and cash equivalents	現金及現金等値項目之減少淨額	(4,973)	(34,630)
Cash and cash equivalents at beginning of year Effect of foreign exchange rate changes, net	於年初之現金及 現金等值項目 匯兌率變動之影響,淨值	15,738 (42)	49,960 408
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年終之現金及現金等值項目	10,723	15,738
ANALYSIS OF BALANCES OF CASH AND	現金及現金等値項目結餘之分析		
CASH EQUIVALENTS Cash and bank balances	現金及銀行結存	10,723	15,738