

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

	Notes 附註	2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元 (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）	38,268	(59,284)
Adjustments for:	就下列各項之調整：		
Finance costs	財務費用	5,380	15,835
Interest income	利息收入	(78)	(14)
Gain on disposal of fixed assets	出售固定資產之收益	-	(204)
Provision for bad and doubtful debts	呆壞賬撥備	1,556	690
Provision for inventories	存貨撥備	528	-
Provision for other receivables	其他應收款項撥備	307	-
Depreciation	折舊	14,796	14,750
Revaluation deficit/(surplus) on land and buildings	土地及樓宇之重估 虧絀／（盈餘）	(82)	2,638
Write back of provision for doubtful debts	呆賬撥備撥回	(435)	-
Gain on debt restructuring, before related expenses	債務重組收益 （未扣除有關開支）	(81,587)	-
Waiver of director's remuneration accrued	應計之董事酬金豁免	(1,405)	-
Waiver of accounts payable	應付賬款豁免	(1,922)	-
Waiver of interest accrued on finance leases	融資租約之應計 利息豁免	(109)	-
Operating loss before working capital changes	營運資金變動前之經營 虧損	(24,783)	(25,589)
Decrease in inventories	存貨之減少	86	4,564
Decrease/(increase) in accounts receivable	應收賬款之 減少／（增加）	1,467	(747)
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）	3,253	(2,754)
Decrease in accounts payable	應付賬款之減少	(8,113)	(2,497)
Increase/(decrease) in other payables and accruals	其他應付及應計款項之 增加／（減少）	(5,044)	12,579
Cash used in operations	經營業務動用之現金	(33,134)	(14,444)
Interest elements on finance lease rental payments	融資租約租金之利息部份	(105)	(397)
Net cash outflow from operating activities	經營業務之現金 流出淨額	(33,239)	(14,841)

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Net cash outflow from operating activities	經營業務之現金 流出淨額	(33,239)	(14,841)
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務之現金流量		
Interest received	已收利息	78	14
Purchases of fixed assets	購置固定資產	(924)	(902)
Proceeds from disposal of fixed assets	出售固定資產所得款項	13	487
Net cash outflow from investing activities	投資業務之現金流出淨額	(833)	(401)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Proceeds from issue of share capital	發行股本所得款項	70,259	-
Share issue expense	股份發行開支	(4,273)	-
Loans from a director	董事提供之貸款	-	7,000
Repayment of bank loans	償還銀行貸款	(15,470)	(926)
Drawdown/(repayment) of other loans	提取/(償還) 其他貸款	(6,000)	14,400
Loans from a shareholder	股東提供之貸款	8,000	-
Capital element of finance lease rental payments	融資租約租金之資本部份	(2,833)	(2,815)
Interest paid	已付利息	(5,275)	(4,376)
Net cash inflow from financing activities	融資活動之現金流入淨額	44,408	13,283
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等值物之 增加/(減少)淨額	10,336	(1,959)
Cash and cash equivalents at beginning of year	年初之現金及現金等值物	(7,448)	(5,489)
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值物	2,888	(7,448)
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值物結餘分析		
Cash and bank balances	現金及銀行結餘	2,888	446
Bank overdrafts	銀行透支	-	(7,894)
		2,888	(7,448)