		附註 Notes	2003 千港元 HK\$'000	2002 <i>千港元</i> <i>HK\$'000</i> (重列) (Restated)
經營業務現金流量	CASH FLOWS FROM OPERATING ACTIVITIES			
除税前溢利 已就下列項目調整:	Profit before tax Adjustments for:		15,473	4,248
融資成本 分佔聯營公司溢利減虧損	Finance costs Share of profits less losses of	7	788	803
利息收入 股息收入 出售一間附屬公司部份股權之收益	associates Interest income Dividend income Gain on partial disposal of equity	5 5	(915) (4,283) (346)	(110) (7,310) (250)
折舊	interest in a subsidiary Depreciation	6 6	- 7,939	(306) 6,643
商譽減值 收購一間聯營公司之商譽攤銷	Impairment of goodwill Amortisation of goodwill on	6	-	1,920
存貨撥備 應收一間接受投資公司款項撥備	acquisition of an associate Provision against inventories Provision for an amount due from	6	1,411 9,679	6,459
貿易及其他應收款項撥備	an investee company Provision for trade and other	6	-	19
預付款項及按金撥備	receivables Provision for prepayments and	6	5,834	11,892
應收一間聯營公司款項撥備	deposits Provision for an amount due from	6	-	5,856
一間附屬公司資產撥備	an associate Provision on assets of a subsidiary	6	-	3,000 3,406
長期應收款項撥備 出售固定資產之虧損 出售投資證券之虧損	Provision for long term receivables Loss on disposal of fixed assets Loss on disposal of investment	6 6	1,568	3,000 843
其他投資之已變現及未變現	securities Realised and unrealised losses/(gains)	6	-	444
虧損/(收益) 結束海外附屬公司時解除	on other investments Release of exchange fluctuation reserve	6	(851)	1,456
	on winding up of foreign subsidiaries	6	(1,199)	
客建員並奏動用之經宮溢刊 存貨增加 貿易應收款項之減少/(增加)	Operating profit before working capital changes Increase in inventories Decrease/(increase) in trade receivables		35,098 (10,846) (3,190)	42,013 (80,215) 57,748
預付款項、按金及其他應收款項之 減少/(增加) 其他投資之增加 聯營公司結餘之增加/(減少)	Decrease/(increase) in prepayments, deposits and other receivables Increase in other investments Increase/(decrease) in balances with		(9,092) (16,393)	366 (29,696)
貿易及其他應付款項之增加 應付一名董事款項減少	associates Increase in trade and other payables Decrease in an amount due to a director		1,631 16,276 –	(1) 45,197 (500)
經營所得現金 已收利息 已付利息	Cash generated from operations Interest received Interest paid		13,484 4,283 (1,214)	34,912 7,310 (1,160)
已收股息 已付股息 已付少數股東權益股息	Dividend received Dividend paid		346 (2,798)	250 (6,995)
已刊少數版束權益版息 已付香港利得税 已付海外税項	Dividend paid to minority interest Hong Kong profits tax paid Overseas taxes paid		(2,224) (33) (12)	(3,949) (27)
經營業務所得現金流入淨額	Net cash inflow from operating activities		11,832	30,341

## Consolidated Cash Flow Statement ■ 綜合現金流量表

Year ended 30 June 2003 二零零三年六月三十日



		附註 Notes	2003 千港元 HK\$'000	2002 <i>千港元</i> <i>HK\$'000</i> (重列) (Restated)
投資活動現金流量	CASH FLOWS FROM INVESTING ACTIVITIES			
收購固定資產 出售固定資產所得款項 在建物業付款	Purchases of fixed assets Proceeds from disposal of fixed assets Payment for property under	13	(8,329) -	(6,017) 204
出售投資證券所得款項	development Proceeds from disposal of investment	19	(17,414)	(862)
墊予接受投資公司之墊款 出售一間附屬公司部份權益之	securities  Advance to investee companies  Proceeds from partial disposal of		-	6,538 (19)
所得款項 償還長期應收款項	equity interest in a subsidiary Repayment of long term receivables		- 3,644	2,609 1,476
長期應收款項增加 投資一間聯營公司 一塊土地之預付款項	Increase in long term receivables Investment in an associate Prepayment of a parcel of land	20	(2,500) (7,385) (1,236)	(8,133)
投資活動之現金流出淨額	Net cash outflow from investing activities	20	(33,220)	(4,204)
融資活動現金流量新增銀行貸款	CASH FLOWS FROM FINANCING ACTIVITIE New bank loans	S	-	5,000
償還少數股東貸款 償還銀行貸款	Repayment of loans from minority shareholders Repayment of bank loan		(1,480) (5,000)	(1,857)
融資活動現金流入/(流出)淨額	Net cash inflow/(outflow) from financing activities		(6,480)	3,143
現金及現金等額淨額之增加/(減少)	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(27,868)	29,280
年初之現金及現金等額	Cash and cash equivalents at beginning of year		163,521	134,571
外幣匯率變動之影響淨額	Effect of foreign exchange rate changes, n	et	(180)	(330)
年終之現金及現金等額	CASH AND CASH EQUIVALENTS AT END O	F	135,473	163,521
現金及現金等額之結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結餘 銀行貸款及透支	Cash and bank balances Bank loans and overdrafts		157,730 (22,257)	175,968 (12,447)
			135,473	163,521