

綜合現金流量表

CONSOLIDATED CASH FLOW STATEMENT

截至二零零三年九月三十日止年度
Year ended 30 September 2003

	附註 Notes	二零零三年 2003 千港元 HK\$'000	二零零二年 2002 千港元 HK\$'000
經營業務之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前溢利	Profit before tax	38,504	30,311
就以下項目作出調整：	Adjustments for:		
融資成本	Finance costs	7	133
折舊	Depreciation	9,962	8,703
利息收入	Interest income	(8,324)	(6,580)
過期及滯銷存貨撥備	Provision for obsolete and slow-moving inventories	322	2,025
撇銷存貨	Write off of inventories	351	3,026
呆壞賬撥備／ 撇銷呆壞賬	Provision for/write off of bad and doubtful debts	111	2,219
租約土地及樓宇及 投資物業之 重估虧絀／(盈餘)	Deficit/(surplus) on revaluation of leasehold land and buildings and investment properties	(505)	5,588
出售／撇銷固定資產 虧損／(收益)	Loss/(gain) on disposal/ write off of fixed assets	646	(801)
出售債務證券之 虧損／(收益)	Loss/(gain) on disposal of debt securities	89	(114)
出售股本證券之收益	Gain on disposal of equity securities	(23)	(164)
債務證券之未變現 重估收益	Unrealised gain on revaluation of debt securities	(2,696)	(4,094)
股本證券之未變現 重估虧損	Unrealised loss on revaluation of equity securities	-	509
未計營運資金變動前之 經營溢利	Operating profit before working capital changes	38,444	40,761
存貨增加	Increase in inventories	(1,867)	(5,051)
應收賬項減少／ (增加)	Decrease/(increase) in accounts receivable	1,732	(17,886)
預付款項、按金及 其他應收賬項減少	Decrease in prepayments, deposits and other receivables	1,885	327
股本證券減少	Decrease in equity securities	1,462	1,489
應付賬項增加／ (減少)	Increase/(decrease) in accounts payable	(3,569)	2,010
應計負債及其他 應付賬項增加	Increase in accrued liabilities and other payables	510	11,507
欠關連公司款項增加	Increase in an amount due to a related party	1,947	417
業務產生之現金	Cash generated from operations	40,544	33,574
已收利息	Interest received	5,860	4,529
已付利息	Interest paid	(7)	(133)
已付稅項	Taxes paid	(19,440)	(52)
經營業務之現金 流淨額	Net cash inflow from operating activities	26,957	37,918

截至二零零三年九月三十日止年度
Year ended 30 September 2003

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CONSOLIDATED CASH FLOW STATEMENT

	附註 Notes	二零零三年 2003 千港元 HK\$'000	二零零二年 2002 千港元 HK\$'000
投資業務之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
購買固定資產	Purchases of fixed assets	(7,802)	(15,883)
出售固定資產所得款項	Proceeds from disposal of fixed assets	60	811
債務證券增加	Increase in debt securities	(53,737)	(98,739)
出售債務證券所得款項	Proceeds from disposal of debt securities	11,908	8,303
長期存款增加	Increase in long term deposits	(3,358)	-
已抵押銀行存款 減少 / (增加)	Decrease/(increase) in pledged bank deposits	4,115	(83)
投資業務之現金 流出淨額	Net cash outflow from investing activities	(48,814)	(105,591)
融資活動之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES		
供股所得款項	Proceeds from rights issue 24	21,000	28,000
償還銀行貸款	Repayment of a bank loan	(128)	(9,321)
已付股息	Dividends paid	(1,960)	-
融資活動之 現金流入淨額	Net cash inflow from financing activities	18,912	18,679
現金及現金等值項目 減少淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,945)	(48,994)
年初之現金及 現金等值項目	Cash and cash equivalents at beginning of year	38,942	87,936
年終之現金及 現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	35,997	38,942
現金及現金等值 項目結餘之分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行結存	Cash and bank balances 20	34,554	18,793
原於購入後三個月 以內到期之 定期存款	Time deposits with original maturity of less than three months when acquired 20	1,443	20,149
		35,997	38,942