

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

	Notes 附註	2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元
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）	(5,452)	3,315
Adjustments for:	調整：		
Finance costs	融資成本	8	2,495
Bank interest income	銀行利息收入	(18)	(98)
Gain on disposal of fixed assets	出售固定資產之收益	6	(90)
Depreciation	折舊	33,010	30,405
Operating profit before working capital changes	未計流動資金變動前經營溢利	29,346	36,027
Increase in inventories	存貨之增加	(1,436)	(12,392)
Decrease/(increase) in trade debtors	應收貿易賬款之減少／（增加）	14,786	(19,744)
Decrease/(increase) in sundry debtors, prepayments and deposits	其他應收賬款、預付款項及按金之減少／（增加）	3,927	(5,672)
Increase/(decrease) in trade creditors	應付貿易賬款之增加／（減少）	(10,699)	18,182
Increase/(decrease) in other creditors and accruals	其他應付賬款及費用之增加／（減少）	(689)	1,387
Cash generated from operations	經營產生之現金	35,235	17,788
Interest received	已收利息	25	107
Interest paid	已付利息	(1,211)	(1,027)
Interest element on finance leases and hire purchase rental payments	融資租約及租購合同租金之利息部份	(643)	(1,531)
Net cash inflow from operating activities	經營活動之現金流入淨額	33,406	15,337
CASH FLOWS FROM INVESTING ACTIVITIES		投資活動之現金流量	
Purchases of fixed assets	購買固定資產	(20,308)	(14,139)
Proceeds from disposal of fixed assets	出售固定資產所得款項	-	90
Proceeds from disposal of a long term unlisted investment	出售長期投資所得款項	-	5,923
Net cash outflow from investing activities	投資活動之現金流出淨額	(20,308)	(8,126)
CASH FLOWS FROM FINANCING ACTIVITIES		融資活動之現金流量	
Trust receipt loans obtained/(repaid), net	獲取／（償還）入口單據貸款淨額	(6,067)	3,849
Capital element of finance leases and hire purchase rental payments	融資租約及租購合同租金之本金部份	(16,649)	(16,088)
New bank loan	新銀行貸款	10,000	5,000
Repayment of bank loan	償還銀行貸款	(6,112)	-
New other loans, secured	其他有抵押新貸款	6,225	-
Repayment of other loans, secured	償還其他有抵押貸款	(3,893)	(4,945)
Net cash outflow from financing activities	融資活動之現金流出淨額	(16,496)	(12,184)

CONSOLIDATED CASH FLOW STATEMENT (Continued)

綜合現金流量表 (續)

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

		2004 二零零四年 HK\$'000 港幣千元	2003 二零零三年 HK\$'000 港幣千元
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 之減少淨額	(3,398)	(4,973)
Cash and cash equivalents at beginning of year	於年初之現金及 現金等值項目	10,723	15,738
Effect of foreign exchange rate changes, net	匯兌率變動之影響， 淨值	51	(42)
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年終之現金及 現金等值項目	<u>7,376</u>	<u>10,723</u>
ANALYSIS OF BALANCE OF CASH AND CASH EQUIVALENTS	現金及現金等值項目 結餘之分析		
Cash and bank balances	現金及銀行結存	<u>7,376</u>	<u>10,723</u>