

Consolidated Cash Flow Statement | 綜合現金流量表

For the year ended 30th April, 2003

截至二零零三年四月三十日止年度

	Notes 附註	2003 二零零三年 HK\$'M 百萬港元	2002 二零零二年 HK\$'M 百萬港元
OPERATING ACTIVITIES	經營業務		
Loss from operations	經營虧損	(131)	(148)
Adjustments:	調整:		
Interest income	利息收入	—	(2)
Gain on disposal of property, plant and equipment	出售物業、機器及 設備收益	—	(1)
Exchange loss from translation of financial obligations	換算財務承擔之 匯兌虧損	—	1
Depreciation and amortisation	折舊及攤銷	44	52
Deficit on revaluation of investment properties	投資物業之 重估減值	30	32
Impairment loss on property, plant and equipment	物業、機器及設備之 減值虧損	4	—
Costs relating to relocation of operations	業務遷移之 成本	(15)	(20)
Costs relating to a terminated collaboration	終止合作之 成本	—	(8)
Impairment loss on intangible assets	無形資產之減值虧損	—	2
Allowance for doubtful loans receivable	應收貸款呆賬撥備	—	6
Costs arising on early extinguishment of debt written back	提早償還債務之 成本撥回	—	2
Operating cash outflows before movements in working capital	未計營運資金變動前之 經營現金流出	(68)	(84)
(Increase) decrease in inventories	存貨(增加)減少	(21)	25
Decrease (increase) in trade and other receivables	貿易及其他應收款項 減少(增加)	20	(3)
Increase in trade receivable due from an associate	應收聯營公司之貿易 款項增加	(14)	(2)
(Increase) decrease in deposits and prepayments	按金及預付款項 (增加)減少	(3)	6
Increase in trade and other payables	貿易及其他應付款項增加	4	11
Increase (decrease) in deposits and accrued expenses	按金及其他應計費用 增加(減少)	12	(7)
Decrease in provisions	撥備減少	(19)	(1)
Cash used in operations	經營所耗現金	(89)	(55)
Hong Kong Profits Tax paid	已付香港利得稅	—	(1)
Overseas tax refunded	退還海外稅項	—	1
NET CASH USED IN OPERATING ACTIVITIES	經營業務所耗現金 淨額	(89)	(55)
INVESTING ACTIVITIES	投資業務		
Purchase of property, plant and equipment	購買物業、機器及 設備	34	(117)
Distributions from liquidation of a former subsidiary	前附屬公司清盤之 分派	3	5
Net restricted cash released (placed)	受限制現金提款 (存款)淨額	3	(1)
Partial receipt of consideration from disposal of property, plant and equipment in prior year	上年度出售物業、 機器及設備所收取 之部份代價	6	—
Proceeds from disposal of property, plant and equipment	出售物業、機器及 設備所得款項	—	10
Interest received	已收利息	—	2
Acquisition of subsidiaries (net of cash and cash equivalents acquired)	收購附屬公司(已扣 除收購之現金及 等同現金項目)	35	(1)
Proceeds from disposal of an investment security	出售投資證券 所得款項	—	4
Loan advances to an investee company	向所投資公司墊支之貸款	—	(6)
NET CASH USED IN INVESTING ACTIVITIES	投資業務所耗 現金淨額	(48)	(104)

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		2003 二零零三年 HK\$'M 百萬港元	2002 二零零二年 HK\$'M 百萬港元
FINANCING ACTIVITIES	融資活動		
Issue of new shares	發行新股	160	67
Share issue expenses	發行股份開支	(10)	(2)
Bank loans raised	新增銀行貸款	63	116
Prepayment of bank loan	償還銀行貸款	—	(23)
Net increase in trust receipt loans	信託收據貸款增加淨額	2	10
Payment of obligations crystallised under guarantees	履行擔保責任之 付款	(56)	(25)
Interest paid	已付利息	(5)	(5)
Other finance costs paid	已付其他融資成本	(7)	—
NET CASH FROM FINANCING ACTIVITIES	融資活動之現金 淨額	147	138
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及等同現金項目增加 (減少)淨額	10	(21)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	年初之現金及等同 現金項目	31	52
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及等同 現金項目	41	31
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金項目結餘 分析		
Bank balances and cash	銀行結餘及現金	41	31