

Consolidated Cash Flow Statement

綜合現金流動表

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

		2004	2003
		HK\$'000	HK\$'000
		千港元	千港元
Cash flow from operating activities	來自經營活動的現金流量		
Loss before taxation	除稅前虧損	(30,707)	(93,001)
Interest income	利息收入	(7)	(74)
Dividend income from other investments	其他投資股息收入	(469)	(336)
Interest expense	利息費用	3,021	5,260
Depreciation	折舊	3,104	2,805
Amortisation of goodwill	商譽攤銷	2,028	2,027
Gain on disposal of development costs	出售開發成本之收益	-	(2,593)
Impairment loss on development cost	開發成本減值虧損	-	8,838
Loss on provision of guarantee to a former subsidiary	前附屬公司擔保虧損撥備	20,000	-
Loss on disposal of other investments	出售其他投資之虧損	878	9,957
Unrealised holding (gain)/loss on other investments	持有其他投資未變現 (收益)/虧損	(7,595)	25,801
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	991	335
Share of result of associate	分佔聯營公司業績	(701)	2,829
Operating cash flow before working capital changes	營運資金變動前的經營現金流量	(9,457)	(38,152)
Decrease in trade and other receivables	貿易及其他應收賬款減少	12,095	41,709
Decrease/(increase) in inventories	存貨減少/(增加)	18,147	(30,102)
Increase in amounts due from related companies	關連公司欠款增加	(7,664)	-
Decrease in amount due from an associate	聯營公司欠款減少	-	932
Decrease in interests in associates	減少於聯營公司之權益	574	-
(Decrease)/increase in trade and other payables	貿易及其他應付賬款 (減少)/增加	(8,114)	21,386
(Decrease)/increase in amount due to a related company	欠關連公司款項 (減少)/增加	(47)	47
(Decrease)/increase in amounts due to directors	欠董事款項(減少)/增加	(91)	879
(Decrease)/increase in amount due to an associate	欠聯營公司款項 (減少)/增加	(2,542)	8,993
Cash generated from operations	經營業務之現金流入	2,901	5,692
Interest paid	已付利息	(3,021)	(5,260)
Taxation paid in the PRC	於中國繳付稅項	(3,283)	14,685
Net cash (used in)/generated from operating activities	經營業務之現金(流出)/流入淨額	(3,403)	15,117

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	Notes 附註	2004 HK\$'000 千港元	2003 HK\$'000 千港元
Cash flow from investing activities	投資業務		
Interest received	已收利息	7	74
Dividend received from other investments	其他投資之已收股息	469	336
Purchase of other investments	購買其他投資	-	(72,832)
Acquisition of investment in associate	收購聯營公司之投資	701	(3,255)
Additions of developments costs	開發成本增添	-	(2,207)
Purchase of property, plant and equipment	購入物業、廠房及設備	(534)	(1,318)
Decrease in pledged bank deposits	有抵押銀行存款減少	547	3,444
Proceeds from disposal of other investments	出售其他投資所得款項	3,103	34,449
Net cash inflow/(outflow) from investing activities	投資業務之現金 流入／(流出)淨額	4,293	(41,309)
Cash flow from financing activities	融資活動		
Issue of new shares	發行新股	10,000	31,146
Repayments of bank and other borrowings	償還銀行及其他借貸	(10,906)	(6,315)
Net cash (used in)/generated from financing activities	融資活動之現金 (流出)／流入淨額	(906)	24,831
Net decrease in cash and cash equivalents	現金及等同現金項目之減少	(16)	(1,361)
Cash and cash equivalents at beginning of year	年初之現金及等同現金項目	6,766	8,127
Cash and cash equivalents at end of year	年終之現金及等同現金項目	6,750	6,766
Analysis of the balances of cash and cash equivalents	現金及等同現金項目結餘之分析		
Bank balances and cash	銀行結餘及現金	6,750	6,766