

Consolidated Cash Flow Statement

綜合現金流量表

Year ended 30 April 2004

截至二零零四年四月三十日止年度

	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	經營業務中現金流量		
Profit/(loss) before tax	除稅前盈利／(虧損)	7,752	(171)
Adjustments for:	調整下列各項：		
Finance costs	財務費用	319	1,121
Share of profits and losses of a jointly-controlled entity and associates	分佔共同控制實體及聯營公司損益	(20,062)	(13,854)
Interest income	利息收入	(650)	(655)
Dividend income from short term listed equity investments	短期上市股票投資股息收入	(12)	(13)
Depreciation	折舊	45,520	45,808
Amortisation of rights to use port facilities	攤銷使用港口設施之權利	543	543
Loss on disposal of fixed assets	出售固定資產虧損	174	1,836
Net unrealised holding (gains)/losses on short term listed equity investments	持有短期上市股票投資之未變現控股(收益)／虧損淨額	(1,487)	3,442
Net realised (gains)/losses on trading of short term listed equity investments	買賣短期上市股票投資之已變現(收益)／虧損淨額	(434)	9
Provision for impairment of golf club memberships	哥爾夫球會會籍減值撥備	1,720	2,580
Provision for doubtful debts	呆帳撥備	2,398	828
Operating profit before working capital changes	營運資金變動前之經營盈利	35,781	41,474
(Increase)/decrease in an amount due from a jointly-controlled entity	應收共同控制實體款項之(增加)／減少	4,330	(27,530)
Increase in an amount due from a joint venture partner	應收合營夥伴欠款之增加	(994)	(2,302)
Decrease in short term listed equity investments	短期上市股票投資之減少	643	12
(Increase)/decrease in inventories	存貨之(增加)／減少	(15)	174
Increase in trade receivables	應收貿易帳款之增加	(3,974)	(2,182)
(Increase)/decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收帳款之(增加)／減少	(1,940)	4,196
Decrease in an amount due from a minority shareholder of a subsidiary	應收附屬公司少數股東欠款之減少	228	—
Decrease in trade payables	應付貿易帳款之減少	(1,270)	(1,725)
Increase in accrued liabilities and other payables	應計負債及其他應付款項之增加	6,477	2,203
Decrease in construction payables	應付工程款項之減少	(1,277)	—
Cash generated from operations	業務產生之現金	37,989	14,320
Interest paid	已付利息	(319)	(1,121)
Overseas taxes paid	已付海外稅項	(1,848)	(2,669)
Dividends received from short term listed equity investments	自短期上市股票投資收取之股息	12	13
Net cash inflow from operating activities	經營業務中現金流入淨額	35,834	10,543

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	Notes 附註		
Net cash inflow from operating activities	經營業務中現金流入淨額	35,834	10,543
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務中現金流量		
Interest received	已收利息	650	655
Dividends received from a jointly-controlled entity	自共同控制實體收取之股息	—	15,772
Purchases of fixed assets	購買固定資產	(9,972)	(9,929)
Proceeds from disposal of fixed assets	出售固定資產收益	1,217	35
Deposits for acquisition of fixed assets	購買固定資產之按金	(1,271)	(89)
Investment in an associate	於聯營公司之投資	—	(2,000)
Repayment from a related company	關連公司所償還之款項	—	8,000
Increase in time deposits with original maturity over three months when acquired	於購入時原定到期日超過三個月之定期存款增加	(14,017)	(206)
Net cash inflow/(outflow) from investing activities	投資業務中現金流入／(流出)淨額	(23,393)	12,238
CASH FLOWS FROM FINANCING ACTIVITIES	融資業務中現金流量		
New bank loans	新銀行貸款	9,346	11,215
Repayment of bank loans	償還銀行貸款	(11,215)	(28,972)
Decrease in an amount due from a minority shareholder of a subsidiary	應收附屬公司少數股東欠款減少	—	16
Decrease in construction payables	應付工程款項減少	—	(4,514)
Net cash outflow from financing activities	融資業務中現金流出淨額	(1,869)	(22,255)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物之增加淨額	10,572	526
Cash and cash equivalents at beginning of year	年初之現金及現金等價物	111,741	111,215
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物	122,313	111,741
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結存分析		
Cash and bank balances	現金及銀行結存	97,065	97,631
Time deposits with original maturity within three months when acquired	於收購時到期日為三個月內之定期存款	25,248	14,110
		122,313	111,741