

# CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

For the year ended 30 June 2004 截至二零零四年六月三十日止年度

		2004 二零零四年	2003 二零零三年
	Note 附註	HK\$'000 千港元	HK\$'000 千港元
(LOSS)/PROFIT FROM ORDINARY ACTIVITIES BEFORE TAXATION	除稅前日常業務之(虧損)/溢利	<b>(53,074)</b>	71,565
ADJUSTMENTS FOR:	就下列各項作出調整：		
Interest expenses	利息開支	<b>970</b>	980
Depreciation	折舊	<b>183</b>	136
Amortization of goodwill	商譽攤銷	-	4,000
Loss on disposal of property, plant and equipment	出售物業、機器及設備虧損	-	456
Gain arising from debts discharged under scheme of arrangement	根據償債計劃解除債項所產生之收益	-	(86,151)
Gain arising from disposal of a jointly controlled entity	出售共同控制實體所產生之收益	-	(10,753)
Gain arising from disposal of subsidiaries	出售附屬公司所產生之收益	29(a) <b>(44,307)</b>	-
Loss arising from de-consolidation of a winding up subsidiary	清盤附屬公司不再綜合入賬所產生之虧損	29(b) <b>37,961</b>	-
Provision for impairment loss on investments in associates	投資聯營公司之減值虧損撥備	<b>47,000</b>	-
Provision for inventories	存貨撥備	-	596
Provision for doubtful debts	呆賬撥備	<b>2,601</b>	-
<b>OPERATING LOSS BEFORE WORKING CAPITAL CHANGES</b>	營運資金變動前之經營虧損	<b>(8,666)</b>	(19,171)
Increase in accounts receivable	應收賬款增加	<b>(1,387)</b>	(1,918)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收賬款減少/(增加)	<b>14,737</b>	(10,661)
Increase in inventories	存貨增加	<b>(3,594)</b>	(8,817)
Increase/(decrease) in accounts and bills payables, accruals, other payable, and deposit received, and interest payables of unsecured borrowings	應付賬款及票據、應計費用、其他應付賬款及已收按金及無抵押借款之應付利息增加/(減少)	<b>1,504</b>	(28,471)
Increase in due to directors	應付董事賬款增加	<b>5,989</b>	4,997
<b>CASH GENERATED/(USED IN) FROM OPERATIONS</b>	經營所得/(所用)現金	<b>8,583</b>	(64,041)
Interest paid	已付利息	<b>(970)</b>	(980)
<b>CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>	經營業務之現金流入/(流出)額	<b>7,613</b>	(65,021)

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		2004 二零零四年	2003 二零零三年
	Note 附註	HK\$'000 千港元	HK\$'000 千港元
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	投資業務產生之現金流量		
Purchase of property, plant and equipment	購買物業、機器及設備	(336)	(134)
Decrease/(increase) in cash at bank, frozen	銀行現金減少/(增加), 凍結	-	13
Sales proceeds from disposal of property, plant and equipment	出售物業、機器及設備之銷售所得款項	-	6,450
Investments in securities	投資證券	(8,000)	-
Adjustment for disposal of subsidiaries	出售附屬公司之調整	29(a) (16)	-
Adjustment for de-consolidation of a winding up subsidiary	清盤附屬公司不再綜合入賬之調整	29(b) 233	-
<b>NET CASH (OUTFLOW)/INFLOW FROM INVESTING ACTIVITIES</b>	投資業務之現金(流出)/流入淨額	<b>(8,119)</b>	6,329
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	融資活動之現金流量		
Proceeds from other loans	其他貸款所得款項	2,154	1,710
Issue of new shares	發行新股	-	56,110
<b>NET CASH INFLOW FROM FINANCING</b>	融資之現金流入淨額	<b>2,154</b>	57,820
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	現金及現金等值項目增加/(減少)	<b>1,648</b>	(872)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	年初之現金及現金等值項目	<b>(1,063)</b>	(191)
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	年終之現金及現金等值項目	<b>585</b>	(1,063)
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	現金及現金等值項目結餘分析		
Cash and bank balances	現金及銀行結餘	1,658	176
Bank overdrafts	銀行透支	25 (1,073)	(1,239)
		<b>585</b>	(1,063)

The notes on pages 30 to 75 form an integral part of these financial statements.

第30頁至第75頁所載之附註乃財務報表之組成部份。