

Consolidated Cash Flow Statement 綜合現金流量表

Year ended 31 March 2005 截至二零零五年三月三十一日止年度

		2005 二零零五年	2004 二零零四年
	Note 附註	HK\$'000 千港元	HK\$'000 千港元
Cash flows from operating activities	經營業務所得現金流量		
Loss before taxation	除稅前虧損	(9,584)	(81,127)
Adjustments for:	就以下各項調整：		
Surplus arising on revaluation of investment properties	投資物業重估增值	(12,067)	(15,306)
Surplus arising on revaluation of leasehold land and buildings	租賃土地及樓宇重估增值	(508)	(166)
Impairment loss (reversed)/recognised in respect of properties under development	發展中物業之（撥回）／已確認減值虧損	(2,000)	3,795
Impairment loss recognised in respect of investments in securities	證券投資之已確認減值虧損	2,880	10,560
Impairment loss recognised in respect of other investment	其他投資之已確認減值虧損	3,614	-
Impairment loss recognised in respect of goodwill attributable to subsidiaries	附屬公司商譽之已確認減值虧損	-	55,421
Loss on disposal of investment properties	出售投資物業虧損	-	8,546
Interest expense	利息開支	4,172	4,149
Amortisation of goodwill	商譽攤銷	2,212	2,212
Depreciation	折舊	4,391	4,017
Write off assets	撇銷資產	-	856
Share of results of associates	應佔聯營公司之業績	3	10
Operating loss before working capital changes	未計營運資金變動前經營虧損	(6,887)	(7,033)
Decrease/(increase) in inventories	存貨減少／（增加）	8	(13)
Increase in deferred assets	遞延資產增加	-	38
Decrease/(increase) in receivables, deposits and prepayments	應收款項、按金及預付款項減少／（增加）	11,207	(3,406)
Decrease in payables and accrued charges	應付款項及應計費用減少	(1,058)	(2,004)
Increase in deposits received	已收按金增加	318	-
Decrease in amount due to a director	應付董事款項減少	-	(100)
Cash generated from/(used in) operations	營運所得／（所耗）現金	3,588	(12,518)
Interest paid	已付利息	(4,172)	(4,149)
Hong Kong Profits Tax paid	已繳納香港利得稅	(5)	(66)
The People's Republic of China Income Tax paid	已繳納中華人民共和國所得稅	-	(24)
Net cash used in operating activities	經營業務所耗現金淨額	(589)	(16,757)

The notes on page 28 to 83 form part of these financial statements. 第 28 至第 83 頁之附註為該等財務報表一部份。

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Year ended 31 March 2005 截至二零零五年三月三十一日止年度

		2005 二零零五年	2004 二零零四年
	Note 附註	HK\$'000 千港元	HK\$'000 千港元
Cash flows from investing activities	投資業務所得現金流量		
Expenditure paid for properties under development, net of interest capitalised	就發展中物業支付開支，已扣除撥充資本利息	-	(60)
Acquisition of properties, plant and equipment	購入物業、廠房及設備	(4,092)	(222)
Acquisition of properties under development	購入發展中物業	(1,259)	-
Acquisition of subsidiaries, net of cash and cash equivalents acquired	購入附屬公司，已扣除所購入之現金及等同現金項目	-	1,672
	28		
Sales proceeds from disposal of investment properties	出售投資物業所得銷售收益	-	21,960
Investment in new project	新項目投資	(1,455)	(3,000)
Net cash (used in)/generated from investing activities	投資活動（所耗）／所得現金淨額	(6,806)	20,350
Cash flows from financing activities	融資活動所得現金流量		
New bank loans raised	新借銀行貸款	10,000	40,000
Repayment of bank loans	償還銀行貸款	(9,101)	(36,729)
Other borrowings raised	新借其他借貸	2,900	-
Repayment of other borrowings	償還其他借貸	(262)	-
Net cash generated from financing activities	融資活動所得現金淨額	3,537	3,271
Net (decrease)/increase in cash and cash equivalents	現金及等同現金項目（減少）／增加淨額	(3,858)	6,864
Cash and cash equivalents at beginning of the year	年初之現金及等同現金項目	(3,188)	(10,052)
Cash and cash equivalents at end of the year	年終之現金及等同現金項目	(7,046)	(3,188)
Analysis of the balances of cash and cash equivalents	現金及等同現金項目結餘分析		
Cash and bank balances	現金及銀行結存	1,567	2,167
Bank overdrafts	銀行透支	(8,613)	(5,355)
		(7,046)	(3,188)

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