



綜合現金流量表 Consolidated Cash Flow Statement

截至二零零六年三月三十一日止年度 For the year ended 31 March 2006
(以港幣列值) (Expressed in Hong Kong dollars)

		二零零六年 2006	二零零五年 2005 (重列) (restated)
		港幣千元 HK\$'000	港幣千元 HK\$'000
經營業務	Operating activities		
除稅前虧損	Loss before taxation	(36,510)	(178,579)
就以下項目作出調整：	Adjustments for:		
商譽攤銷	Amortisation of goodwill	—	5,131
無形資產攤銷	Amortisation of intangible assets	—	1,808
租賃土地攤銷	Amortisation of leasehold land	7	36
呆壞賬之(撥回)/ 減值虧損	(Reversal of)/impairment losses for bad and doubtful debts	(2,360)	22,622
存貨之減值虧損	Impairment losses on inventories	—	13,831
固定資產折舊	Depreciation of fixed assets	6,779	5,523
固定資產之減值虧損	Impairment losses on fixed assets	1,136	—
商譽之減值虧損	Impairment losses on goodwill	21,622	22,434
可供出售證券之減值虧損	Impairment losses on available-for-sale securities	—	51,964
出售固定資產之虧損	Loss on disposals of fixed assets	680	4,445
買賣及其他證券之已變現及 未變現收益淨額	Net realised and unrealised gains on trading and other securities	(6,140)	(487)
出售附屬公司之虧損/ (收益)淨額	Net loss/(gain) on disposals of subsidiaries	265	(110,266)
廣播節目之減值虧損	Impairment losses on broadcasting programmes	5,297	—
應收非綜合計算附屬公司 款項之減值虧損	Impairment losses on amounts due from unconsolidated subsidiaries	—	137,814
應收聯營公司款項之 減值虧損	Impairment losses on amounts due from associates	—	1,870
分佔聯營公司業績	Share of results of associates	—	50
購股權開支	Share option expenses	41	2
利息收入	Interest income	(1,104)	(33)
融資成本	Finance costs	40	88
未計營運資金變動前之 經營虧損	Operating loss before changes in working capital	(10,247)	(21,747)
廣播節目(增加)/減少	(Increase)/decrease in broadcasting programmes	(13,615)	838
存貨增加	Increase in inventories	—	(15,780)
貿易應收賬款、預付供應商 款項、按金、預付款項及 其他流動資產減少/(增加)	Decrease/(increase) in trade receivables, advance to suppliers, deposits, prepayments and other current assets	1,762	(16,332)
貿易應付賬款、應計費用及 其他應付賬款增加	Increase in trade payables, accruals and other payables	11,297	14,005
經營業務耗用 之現金淨額	Net cash used in operating activities	(10,803)	(39,016)



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		二零零六年 2006	二零零五年 2005 (重列) (restated)
	附註 Notes	港幣千元 HK\$'000	港幣千元 HK\$'000
投資活動	Investing activities		
支付購買固定資產	Payment for purchase of fixed assets	(1,320)	(1,135)
出售固定資產之所得款項	Proceeds from sales of fixed assets	3,108	742
出售證券之所得款項	Proceeds from sales of securities	41	1,428
購買附屬公司之現金流入淨額	Net cash inflow from purchases of subsidiaries	—	38
不再綜合計算附屬公司之現金流出淨額	Net cash outflow from deconsolidation of subsidiaries	—	(6,502)
出售非綜合計算附屬公司之現金流出淨額	Net cash outflow from disposals of unconsolidated subsidiary	—	(1,126)
出售附屬公司之現金(流出)／流入淨額	Net cash (outflow)/inflow from disposals of subsidiaries,		
· 扣除出售之現金	net of cash disposed of	32(b) (11)	9,166
已收利息	Interest received	104	33
投資活動產生之現金淨額	Net cash generated from investing activities	1,922	2,644
融資活動	Financing activities		
償還銀行貸款	Repayment of bank loans	(962)	(283)
關連公司墊款	Advances from related companies	11,186	—
償還關連公司墊款	Repayment to related companies	(10,730)	—
償還其他貸款	Repayment of other loans	—	(4,000)
已付融資租賃租金之資本部份	Capital element of finance lease rentals paid	(235)	(262)
發行股本之所得款項，扣除股份發行開支	Proceeds from issue of share capital, net of share issuance expenses	10,003	39,240
已付融資租賃租金之利息部份	Interest element of finance lease rentals paid	(29)	(24)
已付利息	Interest paid	(6)	(64)
融資活動產生之現金淨額	Net cash generated from financing activities	9,227	34,607
現金及等同現金項目之增加／(減少)淨額	Net increase/(decrease) in cash and cash equivalents	346	(1,765)
於四月一日之現金及等同現金項目	Cash and cash equivalents at 1 April	10,965	12,730
匯率變動之影響	Effect of foreign exchange rate changes	214	—
於三月三十一日之現金及等同現金項目	Cash and cash equivalents at 31 March	11,525	10,965

第37至155頁之附註構成財務報告之一部分。 The notes on pages 37 to 155 form part of these financial statements.