

CONSOLIDATED CASH FLOW STATEMENT
綜合現金流量表

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

			2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元
	Notes 附註			
CASH FLOWS FROM OPERATING ACTIVITIES		經營業務之現金流量		
Profit/(loss) before tax		除稅前溢利／（虧損）	(32,259)	38,268
Adjustments for:		就下列各項之調整：		
Finance costs	8	財務費用	4,951	5,380
Interest income	6	利息收入	(15)	(78)
Loss on disposal of fixed assets	7	出售固定資產之虧損	81	-
Provision for trade receivables	7	應收貿易賬款撥備	-	1,556
Provision for other receivables	7	其他應收款項撥備	-	307
Provision for inventories	7	存貨撥備	-	528
Depreciation	7	折舊	10,604	14,796
Revaluation deficit/(surplus) on land and buildings	7	土地及樓宇之重估虧絀／（盈餘）	697	(82)
Write back of provision for doubtful debts	6	呆賬撥備撥回	(53)	(435)
Gain on debt restructuring, before related expenses		債務重組收益（未扣除有關開支）	-	(81,587)
Waiver of a director's remuneration accrued	6	應計之一位董事酬金豁免	-	(1,405)
Waiver of accounts payable	6	應付賬款豁免	(832)	(1,922)
Waiver of interest accrued on finance leases	6	融資租約之應計利息豁免	(140)	(109)
Operating loss before working capital changes		營運資金變動前之經營虧損	(16,966)	(24,783)
Decrease in inventories		存貨之減少	1,356	86
Decrease in accounts receivable		應收賬款之減少	204	1,467
Decrease/(increase) in prepayments, deposits and other receivables		預付款項、按金及其他應收款項之減少／（增加）	(218)	3,253
Decrease in accounts payable		應付賬款之減少	(266)	(8,113)
Increase/(decrease) in other payables and accruals		其他應付及應計款項之增加／（減少）	973	(5,044)
Cash used in operations		經營業務動用之現金	(14,917)	(33,134)
Interest element on finance lease rental payments		融資租約租金之利息部分	(24)	(105)
Net cash outflow from operating activities		經營業務之現金流出淨額	(14,941)	(33,239)

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Net cash outflow from operating activities	經營業務之現金流出淨額		(14,941)	(33,239)
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務之現金流量			
Interest received	已收利息		15	78
Purchases of fixed assets	購置固定資產	14	(858)	(924)
Proceeds from disposal of fixed assets	出售固定資產所得款項		-	13
Net cash outflow from investing activities	投資業務之現金流出淨額		(843)	(833)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Proceeds from issue of share capital	發行股本所得款項	25(ix)	51,726	70,259
Share issue expense	股份發行開支		(1,548)	(4,273)
Repayment of bank loans	償還銀行貸款		(2,570)	(15,470)
Repayment of other loans	償還其他貸款		-	(6,000)
Drawdown of loans from a shareholder	提取一位股東提供之貸款	28(i)	57,377	8,000
Repayment of loans from a shareholder	償還一位股東提供之貸款	28(i)	(77,977)	-
Loan from a minority shareholder	一位少數股東提供之貸款		5,880	-
Issue of shares to a minority shareholder	向一位少數股東發行股份		5	-
Redemption of convertible bonds	贖回可換股債券		(2,167)	-
Capital element of finance lease rental payments	融資租約租金之資本部分		(966)	(2,833)
Interest paid	已付利息		(4,927)	(5,275)
Net cash inflow from financing activities	融資活動之現金流入淨額		24,833	44,408
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值物之 增加淨額		9,049	10,336
Cash and cash equivalents at beginning of year	年初之現金及現金等值物		2,888	(7,448)
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值物		11,937	2,888
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值物結餘分析			
Cash and bank balances	現金及銀行結餘		11,937	2,888