

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31st March, 2003 截至二零零三年三月三十一日止年度

		2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元
Operating activities	經營業務		
Loss before taxation	除稅前虧損	(1,525)	(120,388)
Adjustments for:	作出下列調整：		
Interest income	利息收入	(682)	(2,000)
Finance costs	財務費用	2,976	2,385
Depreciation and amortisation of property, plant and equipment	物業、機器及設備折舊及攤銷	11,612	25,392
Amortisation of goodwill	商譽攤銷	-	2,463
Amortisation of intangible assets	無形資產攤銷	253	910
Amortisation of publishing library	出版業務資料庫攤銷	725	1,580
Impairment loss of goodwill	商譽減值虧損	-	13,022
Impairment loss of intangible assets	無形資產減值虧損	-	10,090
Impairment loss of publishing library	出版業務資料庫減值虧損	-	9,350
Impairment loss of other assets	其他資產減值虧損	520	565
Loss on disposal of property, plant and equipment	因出售物業、機器及設備而引致之虧損	343	869
Loss on disposal of an investment property	因出售一項投資物業而引致之虧損	-	185
Allowance for doubtful recovery of amounts due from associates	應收聯營公司呆賬應收款準備	217	-
Allowance for doubtful loans receivable	應收呆賬貸款準備	-	5,206
Allowance for doubtful trade receivable	應收貿易呆賬準備	1,270	2,202
Reversal of allowance for doubtful recovery of amount due from an associate	撥回應收一間聯營公司呆賬應收款準備	-	(1,641)
Other loans waived	獲豁免其他貸款	(3,605)	-
Release of negative goodwill	負商譽撥出	(237)	-
Gain on disposal of subsidiaries	出售因多間附屬公司而產生之收益	(1,202)	-
Share of results of associates	應佔聯營公司業績	100	164
Operating cash flows before movements in working capital	未計營運資金變動前之經營業務現金流量	10,765	(49,646)
Increase in inventories	存貨增加	(4,524)	(5,599)
Increase in trade and other receivables	應收賬款及其他應收款項增加	(66,483)	(30,763)
Decrease in loans receivable	應收貸款減少	1,549	23,155
Increase in trade and other payables	應付賬款及其他應付款項增加	2,582	20,578
(Decrease) increase in bills payable	應付票據(減少)增加	(4,938)	2,490
Cash used in operations	經營業務現金流出	(61,049)	(39,785)
Hong Kong Profits Tax paid	已繳香港利得稅	(36)	(70)
Other tax paid	已繳其他稅項	-	(25)
Net cash used in operations	經營業務現金流出淨額	(61,085)	(39,880)

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	Notes 附註	2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元
Investing activities	投資活動		
Interest received	已收利息	682	2,000
Purchase of property, plant and equipment	購入物業、機器及設備	(3,730)	(29,060)
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項	236	1,283
Proceeds from disposal of an investment property	出售一項投資物業所得款項	-	4,715
(Advance to) repayment from an associate	(向一間聯營公司墊款) 一間聯營公司還款	(452)	1,641
Decrease (increase) in pledged bank deposits	已抵押銀行存款減少 (增加)	3,969	(1,284)
Acquisition of a subsidiary (net of cash and cash equivalents acquired)	收購一間附屬公司(經扣除購入之現金及現金等價物)	35	-
Disposal of subsidiaries (net of cash and cash equivalents disposed)	出售附屬公司(經扣除出售之現金及現金等價物)	36	-
Acquisition of a magazine publishing business and an associate	收購雜誌出版業務及一間聯營公司	37	-
		-	(65,000)
Net cash from (used in) investing activities	投資活動現金流入 (流出)淨額	35,817	(85,705)
Financing activities	融資活動		
Interest and finance charges paid	已付利息及財務費用	(2,945)	(2,243)
Proceeds from issue of shares	發行股份所得款項	23,560	-
Expenses incurred in connection with issue of shares	因發行股份而引致之支出	(606)	-
New bank borrowings raised	籌集新的銀行借款	197,925	-
New other borrowing raised	籌集新的其他借款	5,000	-
Repayment of bank loans	償還銀行貸款	(113,572)	(27,498)
Repayment of obligations under finance leases	根據融資租約償還債務	(275)	(107)
Repayment of other loans	償還其他貸款	(23,396)	-
Advance from ultimate holding company	最終控股公司墊款	2,215	-
(Repayment of) advances from a former related company	一間前關連公司(還款)墊款	(32,480)	29,869
Net cash from financing activities	融資活動現金流出淨額	55,426	21
Net increase (decrease) in cash and cash equivalents	現金及現金等價物之增加 (減少)淨額	30,158	(125,564)
Cash and cash equivalents at beginning of the year	年初之現金及現金等價物	8,986	134,550
Cash and cash equivalents at end of the year	年終之現金及現金等價物	39,144	8,986
Analysis of the balances of cash and cash equivalents	現金及現金等價物結餘分析		
Bank balances and cash	銀行結餘及現金	39,144	11,472
Bank overdrafts	銀行透支	-	(2,486)
		39,144	8,986