

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2003 截至二零零三年三月三十一日止年度

	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 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Loss before tax	除稅前虧損	(37,912)	(213,292)
Adjustments for:	就下列各項之調整：		
Finance costs	融資成本	2,348	4,522
Share of profits and losses of associates and a jointly-controlled entity	分佔聯營公司及一家共同 控制機構之溢利及虧損	-	4,064
Interest income	利息收入	(311)	(74)
Loss on disposal/write-offs of fixed assets	出售/撇銷固定資產之虧損	922	3,140
Depreciation	折舊	10,815	3,040
Amortisation of database	數據庫攤銷	562	562
Impairment of interest in an associate	所佔一家聯營公司權益減值	-	3,500
Impairment of interest in a jointly-controlled entity	所佔一家共同控制 機構權益減值	-	24,250
Amortisation of goodwill of a jointly-controlled entity	一家共同控制機構 商譽攤銷	-	3,750
Impairment of property under development	發展中物業 減值	-	37,390
Impairment of fixed assets	固定資產減值	1,475	-
Goodwill amortisation and impairment	商譽攤銷及減值	742	108,643
Unrealised loss of marketable securities	有價證券之未變現虧損	373	4,730
Negative goodwill recognised as income	確認為收入之負商譽	(1,558)	(519)
Deficit on revaluation of investment properties	投資物業重估 虧絀	11,120	980
Deficit on revaluation of fixed assets	固定資產重估虧絀	52	90
Provision for obsolete inventories	過時存貨撥備	1,837	-
Operating loss before working capital changes	營運資金變動前之 經營虧損	(9,535)	(15,224)
Decrease in inventories	存貨之減少	293	786
Decrease/(increase) in trade receivables, prepayments and deposits	應收貿易賬款、預付款項 及按金之減少/(增加)	(24,923)	2,549
Decrease/(increase) in short term investments	短期投資減少/(增加)	(8,255)	5,964
Increase/(decrease) in trade payables, accruals and other payables	應付貿易賬款、應計款項及 其他應付賬款之增加/(減少)	42,315	(1,870)
Decrease in amount due to a related company	應付關連公司款項 之減少	(513)	-
Movement of balance with an associate	與一家聯營公司結存之變動	(12)	(512)
Movement of balance with a jointly-controlled entity	與一家共同控制機構 結存之變動	-	309
Cash used in operations	經營業務動用之現金	(630)	(7,998)
Interest received	已收利息	311	74
Interest paid	已付利息	(2,348)	(4,522)
Hong Kong profits tax paid	已付香港利得稅	(19)	-
Overseas taxes paid	已付海外稅項	-	(8)
Net cash outflow from operating activities	經營業務現金 流出淨額	(532)	(7,968)
Continuing operations	持續經營業務	(2,154)	(4,486)
Discontinued and discontinuing operations	已終止及將終止經營業務		
		(2,686)	(12,454)

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Net cash outflow from operating activities – page 36	經營業務現金流出淨額 – 第36頁		(2,686)	(12,454)
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量			
Purchases of fixed assets	購買固定資產	14	(4,701)	(886)
Proceeds from disposal of fixed assets	出售固定資產所得款項		39	1,249
Acquisition of a subsidiary/subsidiaries	收購附屬公司	33(b)	271	3,371
Net cash inflow/(outflow) from investing activities	投資活動現金流入／(流出)淨額			
Continuing operations	持續經營業務		(4,259)	4,181
Discontinued and discontinuing operations	已終止及將終止經營業務		(132)	(447)
			(4,391)	3,734
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Proceeds from issue of new shares	發行新股所得款項	30	103,138	–
Share issue expenses	發行新股開支	32(a)	(2,152)	–
Capital injection by minority interest	少數股東注資		2,036	–
Capital element of finance lease rental payments	融資租約租金款項之資本部分		(14)	(438)
Increase in an amount due to minority shareholder	應付少數股東款項增加		8,842	–
New other loans	新增其他貸款		15,000	16,032
Repayment of bank loans	償還銀行貸款		(6,314)	(4,861)
Repayment of other loans	償還其他貸款		(31,288)	(387)
Net cash inflow from financing activities – continuing operations	融資活動現金流入淨額 – 持續經營業務		89,248	10,346
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加淨額		82,171	1,626
Cash and cash equivalents at beginning of year	年初之現金及現金等價物		(10,579)	(12,205)
Effect of foreign exchange rate changes, net	匯率(淨額)波動之影響		215	–
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物		71,807	(10,579)
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物之結存分析			
Cash and bank balances	現金及銀行結存	26	3,059	2,258
Non-pledged time deposits with original maturity of less than three months when acquired	購入時原定屆滿期限不足三個月之無抵押定期存款	26	69,161	2,185
Bank overdrafts secured	有抵押銀行透支	28	(413)	(15,022)
			71,807	(10,579)