

Consolidated Cash Flow Statement

綜合現金流量表

Year ended 30 April 2003

截至二零零三年四月三十日止年度

			2003 二零零三年 HK\$'000 港幣千元	2002 二零零二年 HK\$'000 港幣千元
	Notes 附註			
CASH FLOWS FROM OPERATING ACTIVITIES		經營業務中現金流量		
Profit/(loss) before tax		除稅前盈利／(虧損)	(171)	27,350
Adjustments for:		調整下列各項：		
Finance costs	7	財務費用	1,121	2,158
Share of profits and losses of a jointly-controlled entity and associates		分佔共同控制實體及聯營公司損益	(13,854)	(18,897)
Interest income	5	利息收入	(655)	(662)
Dividend income from short term listed equity investments	5	短期上市股票投資股息收入	(13)	(158)
Depreciation	6	折舊	45,808	43,638
Amortisation of rights to use port facilities	6	攤銷使用港口設施之權利	543	543
Loss on disposal of fixed assets	6	出售固定資產虧損	1,836	918
Net unrealised holding losses on short term listed equity investments	6	持有短期上市股票投資之未變現控股虧損淨額	3,442	3,293
Net realised (gains)/losses on trading of short term listed equity investments	5	買賣短期上市股票投資之已變現(收益)／虧損淨額	9	(390)
Provision for impairment of golf club memberships	6	哥爾夫球會會籍減值撥備	2,580	1,290
Provision for doubtful debts	6	呆帳撥備	828	1,496
Provision for amounts due from related parties	6	應收關連人士欠款撥備	—	5,856
Write back of provision	6	撥備撥回	—	(8,554)
Operating profit before working capital changes		營運資金變動前之經營盈利	41,474	57,881
Decrease/(increase) in balance with a jointly-controlled entity		應收共同控制實體欠款之減少／(增加)	(27,530)	10,355
Increase in an amount due from a joint venture partner		應收合營夥伴欠款之增加	(2,302)	—
Decrease in short term listed equity investments		短期上市股票投資之減少	12	717
Decrease in inventories		存貨之減少	174	781
Decrease/(increase) in trade receivables		應收貿易帳款之減少／(增加)	(2,182)	2,429
Decrease/(increase) in prepayments, deposits and other receivables		預付款項、按金及其他應收帳款之減少／(增加)	4,196	(9,133)
Decrease in balances with related parties		應收關連人士欠款之減少	—	1,213
Decrease in trade payables		應付貿易帳款之減少	(1,725)	(4,383)
Increase in accrued liabilities and other payables		應計負債及其他應付款項之增加	2,203	1,647
Cash generated from operations		業務產生之現金	14,320	61,507
Interest paid		已付利息	(1,121)	(2,158)
Overseas taxes paid		已付海外稅項	(2,669)	(3,058)
Dividends received from short term listed equity investments		自短期上市股票投資收取之股息	13	158
Net cash inflow from operating activities		經營業務中現金流入淨額	10,543	56,449

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Net cash inflow from operating activities	經營業務中現金流入淨額	10,543	56,449
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務中現金流量		
Interest received	已收利息	655	662
Dividends received from a jointly controlled entity	自共同控制實體收取之股息	15,772	—
Purchases of fixed assets	購買固定資產	(9,929)	(19,184)
Proceeds from disposal of fixed assets	出售固定資產收益	35	899
Deposits for acquisition of fixed assets	購買固定資產之按金	(89)	(1,069)
Investment in an associate (Advance to)/repayment from a related company	於聯營公司之投資 (墊支) / 償還予關連公司款項	(2,000)	—
Increase in time deposits with original maturity of more than three months when acquired	於購入時原定到期日多於三個月之定期存款增加	8,000	(8,000)
		(206)	(9,533)
Net cash inflow/(outflow) from investing activities	投資業務中現金流入 / (流出) 淨額	12,238	(36,225)
CASH FLOWS FROM FINANCING ACTIVITIES	融資業務中現金流量		
New bank loans	新銀行貸款	11,215	12,243
Repayment of bank loans	償還銀行貸款	(28,972)	(15,047)
Decrease in balance with a minority shareholder of a subsidiary	應收附屬公司少數股東欠款之減少	16	1,046
Decrease in construction payables	應付工程款項之減少	(4,514)	(5,246)
Net cash outflow from financing activities	融資業務中現金流出淨額	(22,255)	(7,004)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物之增加淨額	526	13,220
Cash and cash equivalents at beginning of year	年初之現金及現金等價物	111,215	97,995
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物	111,741	111,215
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結存分析		
Cash and bank balances	現金及銀行結存	28	69,221
Time deposits with original maturity of less than three months when acquired	於收購時到期日少於三個月之定期存款	28	41,994
		111,741	111,215