

Consolidated Cash Flow Statements

綜合現金流量表

For the year ended 30 April 2004 截至二零零四年四月三十日止年度

	Notes 附註	2004 二零零四年 US\$'000 千美元	2003 二零零三年 US\$'000 千美元
OPERATING ACTIVITIES	經營業務		
Profit from operations	經營溢利	14,772	12,714
Adjustments for:	已就下列各項作出調整：		
Interest income	利息收入	(2,160)	(1,237)
Dividend income	股息收入	(1)	—
Depreciation	折舊	966	761
Amortisation on goodwill	商譽攤銷	379	—
Impairment loss on club membership	會籍減值虧損	36	—
Loss on disposal of machinery and equipment	出售機器及設備虧損	23	18
Unrealised loss on short term investment	短期投資之未變現虧損	13	—
Operating cash flows before movements in working capital	營運資金變動前的經營現金流量	14,028	12,256
Increase in trade receivables	應收貿易賬款增加	(3,770)	(967)
Decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少	1,015	425
Increase in trade payables	應付貿易賬款增加	156	667
Increase in accruals and other payables	應計費用及其他應付款項增加	579	358
Increase (decrease) in post-employment benefits	僱員退休福利增加(減少)	213	(17)
Cash generated from operations	經營業務所得現金	12,221	12,722
Interest paid	已付利息	(4)	(2)
Income tax paid	已付所得稅	(138)	(131)
NET CASH FROM OPERATING ACTIVITIES	經營業務所得現金淨額	12,079	12,589

		Notes 附註	2004 二零零四年 US\$'000 千美元	2003 二零零三年 US\$'000 千美元
INVESTING ACTIVITIES	投資活動			
Acquisition of a subsidiary	收購附屬公司	28	(12,404)	—
Purchase of machinery and equipment	購置機器及設備		(1,207)	(1,352)
Purchase of short term investment	購入短期投資		(122)	—
Increase in bank deposits	銀行存款增加		(60)	(27,953)
Decrease (increase) in securities linked deposits	證券掛鈎存款減少(增加)		6,019	(6,019)
Interest received	已收利息		2,160	1,237
Proceeds from disposal of machinery and equipment	出售機器及設備所得款項		43	59
Repayment from (advance to) a fellow subsidiary	還款自(墊款予)同系附屬公司		11	(11)
Dividend received	已收股息		1	—
NET CASH USED IN INVESTING ACTIVITIES	投資活動所耗現金淨額		(5,559)	(34,039)
FINANCING ACTIVITIES	融資活動			
Dividends paid	已付股息		(5,001)	(4,482)
Payment on repurchase of shares	購回股份款項		(178)	—
Repayment of obligations under a finance lease	融資租賃承擔還款		(22)	(22)
Net proceeds from issue of new shares	發行新股份所得款項淨額		1,994	27,841
NET CASH (USED IN) FROM FINANCING ACTIVITIES	融資活動(所耗)所得現金淨額		(3,207)	23,337
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目增加淨額		3,313	1,887
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及現金等值項目		3,854	2,009
Effect of foreign exchange rate changes	匯率變動影響		(424)	(42)
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終之現金及現金等值項目		6,743	3,854
Represented by bank balances and cash	即銀行結存及現金			