

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31st 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
Operating activities	經營業務		
Profit (loss) before taxation	除稅前溢利(虧損)	78,731	(1,525)
Adjustments for:	作出下列調整:		
Interest income	利息收入	(859)	(682)
Finance costs	財務費用	3,872	2,976
Depreciation and amortisation of property, plant and equipment	物業、機器及設備折舊及攤銷	9,372	11,612
Amortisation of intangible assets	無形資產攤銷	-	253
Amortisation of publishing library	出版業務資料庫攤銷	-	725
Impairment loss of other assets	其他資產減值虧損	-	520
Loss on disposal of property, plant and equipment	因出售物業、機器及設備而引致之虧損	57	343
Allowance for doubtful recovery of amounts due from associates	應收聯營公司呆賬準備	-	217
Allowance for doubtful trade receivable	應收貿易呆賬準備	-	1,270
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	(10,083)	(1,202)
Share of results of associates	應佔聯營公司業績	-	100
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	81,090	10,765
Increase in inventories	存貨增加	(67,850)	(4,524)
Increase in trade and other receivables	應收賬款及其他應收款項增加	(167,581)	(66,483)
Decrease in loans receivable	應收貸款減少	-	1,549
Increase in trade and other payables	應付賬款及其他應付款項增加	67,253	2,582
Decrease in bills payable	應付票據減少	(4,576)	(4,938)
Decrease in amount due to ultimate holding company	應付最終控股公司款項減少	(270)	-
Effect on foreign exchange rate changes	外匯匯兌之影響	1,180	-
Cash used in operations	經營業務現金流出	(90,754)	(61,049)
Hong Kong Profits Tax paid	已繳香港利得稅	(2,808)	(36)
Net cash used in operations	經營業務現金流出淨額	(93,562)	(61,085)

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	Notes 附註		
Investing activities	投資活動		
Interest received	已收利息	859	682
Increase in machinery held for sale	所持待售機器增加	(23,612)	-
Purchase of property, plant and equipment	購入物業、機器及設備	(71,956)	(3,730)
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項	267	236
Advance to an associate	向一間聯營公司墊款	-	(452)
(Increase) decrease in pledged bank deposits	已抵押銀行存款(增加)減少	(25,220)	3,969
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)	32 (66,300)	(31,594)
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)	33 2,691	66,706
Net cash (used in) from investing activities	投資活動現金流入(流出)淨額	(183,271)	35,817
Financing activities	融資活動		
Interest and finance charges paid	已付利息及財務費用	(3,872)	(2,945)
Proceeds from issue of shares	發行股份所得款項	364,847	23,560
Expenses incurred in connection with issue of shares	因發行股份而引致之支出	(6,326)	(606)
New bank borrowings raised	籌集新的銀行借款	3,873	93,480
New other borrowings raised	籌集新的其他借款	-	5,000
Repayment of bank loans	償還銀行貸款	(53)	(9,543)
Net cash inflow of trust receipts loan	信托收據貸款現金淨流入淨額	76,884	416
Repayment of obligations under finance leases	根據融資租約償還債務	(1,104)	(275)
Repayment of other loans	償還其他貸款	(5,000)	(23,396)
Advance from ultimate holding company	最終控股公司墊款	-	2,215
Repayment of advance from a former related company	一間前關連公司償還墊款	-	(32,480)
Net cash from financing activities	融資活動現金流出淨額	429,249	55,426
Net increase in cash and cash equivalents	現金及現金等價物之增加淨額	152,416	30,158
Cash and cash equivalents at beginning of the year	年初之現金及現金等價物	39,144	8,986
Cash and cash equivalents at end of the year, represented bank balances and cash	年終之現金及現金等價物, 指銀行結餘及現金	191,560	39,144