

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

	Notes 附註	2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Profit/(loss) before tax	除稅前溢利／(虧損)	41,784	(37,912)
Adjustments for:	就下列各項之調整：		
Finance costs	融資成本	1,626	2,348
Share of profits of an associate	分佔一家聯營公司溢利	(44)	—
Interest income	利息收入	(458)	(311)
Loss on disposal/write-offs of fixed assets	出售／撇銷固定資產之虧損	202	922
Depreciation	折舊	9,676	10,815
Amortisation and impairment for database	數據庫攤銷及減值	808	562
Impairment of fixed assets	固定資產減值	—	1,475
Goodwill amortisation and impairment	商譽攤銷及減值	—	742
Unrealised loss/(gain) of marketable securities	有價證券之未變現虧損／(收益)	(995)	373
Negative goodwill recognised as income	確認為收入之負商譽	—	(1,558)
Deficit/(surplus) on revaluation of investment properties	投資物業重估虧絀／(盈餘)	(28,174)	11,120
Deficit on revaluation of fixed assets	固定資產重估虧絀	—	52
Provision against obsolete inventories	過時存貨撥備	—	1,837
Operating profit/(loss) before working capital changes	營運資金變動前之經營溢利／(虧損)	24,425	(9,535)
Decrease in inventories	存貨之減少	191	293
Increase in trade receivables, prepayments and deposits	應收貿易賬款、預付款項及按金之增加	(9,454)	(24,923)
Increase in short term investments, pledged	有抵押短期投資增加	(41,395)	(8,255)
Increase 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	17,152	42,315
Decrease in an amount due to a related company	應付一家關連公司款項之減少	(70)	(513)
Movements of balances with associates	與聯營公司結餘之變動	(4)	(12)
Increase in deposits for acquisition of investment properties	收購投資物業之訂金之增加	(5,300)	—
Cash used in operations	經營業務動用之現金	(14,455)	(630)
Interest received	已收利息	458	311
Interest paid	已付利息	(1,626)	(2,348)
Hong Kong profits tax paid	已付香港利得稅	(102)	(19)
Net cash outflow from operating activities	經營業務現金流出淨額		
Continuing operations	持續經營業務	(15,362)	(532)
Discontinued and discontinuing operations	已終止及將終止經營業務	(363)	(2,154)
		(15,725)	(2,686)

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Net cash outflow from operating activities – page 46	經營業務現金流出淨額 – 第46頁	(15,725)	(2,686)
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Purchases of fixed assets	購買固定資產	(22,897)	(4,701)
Proceeds from disposal of fixed assets	出售固定資產所得款項	2	39
Acquisition of a subsidiary	收購一家附屬公司	–	271
Acquisition of investment properties	收購投資物業	(11,521)	–
Net cash outflow from investing activities	投資活動現金流出淨額		
Continuing operations	持續經營業務	(34,416)	(4,259)
Discontinued and discontinuing operations	已終止及將終止經營業務	–	(132)
		(34,416)	(4,391)
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	94	103,138
Share issue expenses	發行新股開支	–	(2,152)
Capital injection by a minority shareholder	一名少數股東注資	–	2,036
Capital element of finance lease rental payments	融資租約租金款項之資本部分	(14)	(14)
Increase in an amount due to a minority shareholder	應付一名少數股東款項增加	2,899	8,842
New bank loans	新增銀行貸款	48,000	–
New other loans	新增其他貸款	395	15,000
Repayment of bank loans	償還銀行貸款	(25,225)	(6,314)
Repayment of other loans	償還其他貸款	–	(31,288)
Net cash inflow from financing activities – continuing operations	融資活動現金流入淨額 – 持續經營業務	26,149	89,248
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加淨額	(23,992)	82,171
Cash and cash equivalents at beginning of year	年初之現金及現金等價物	71,807	(10,579)
Effect of foreign exchange rate changes, net	匯率波動（淨額）之影響	(15)	215
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物	47,800	71,807
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	2,071	3,059
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	46,192	69,161
Bank overdrafts	銀行透支	(463)	(413)
		47,800	71,807