

# Consolidated Cash Flow Statement

## 綜合現金流量表

For The Year Ended 30th April, 2004 截至二零零四年四月三十日止年度

		Note 附註	2004 二零零四年 HK\$'M 百萬港元	2003 二零零三年 HK\$'M 百萬港元
<b>OPERATING ACTIVITIES</b>	<b>經營業務</b>			
Loss from operations	經營虧損		(13)	(131)
Adjustments:	調整：			
Write-back of provision for severance payment	撥回遣散費 撥備		(1)	-
Impairment loss on investments in securities	證券投資之減值 虧損		14	-
Depreciation and amortisation expenses	折舊及攤銷 開支		52	44
Deficit on revaluation of investment properties	投資物業之 重估減值		-	30
Impairment loss on property, plant and equipment	物業、機器及設備之 減值虧損		-	4
Costs relating to relocation of operations	業務遷移之 成本		-	(15)
Operating cash inflows (outflows) before movements in working capital	未計營運資金變動前 之經營現金 流入(流出)		52	(68)
Increase in inventories	存貨增加		(2)	(21)
(Increase) decrease in trade and other receivables	貿易及其他應收款項 (增加)減少		(4)	20
Increase in trade receivable due from an associate	應收聯營公司之貿易 款項增加		(21)	(14)
Increase in deposits and prepayments	按金及預付款項 增加		(1)	(3)
(Decrease) increase in trade and other payables	貿易及其他應付款項 (減少)增加		(4)	4
(Decrease) increase in deposits and accrued expenses	按金及應計費用 (減少)增加		(17)	12
Decrease in provision for severance payment	遣散費撥備 減少		(5)	(19)
Cash used in operations	經營所耗現金		(2)	(89)
Overseas tax refunded	退還海外稅項		1	-
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>經營業務所耗現金 淨額</b>		<b>(1)</b>	<b>(89)</b>
<b>INVESTING ACTIVITIES</b>	<b>投資業務</b>			
Purchase of property, plant and equipment	購置物業、機器及 設備	32	(78)	(60)
Partial receipt of consideration from disposal of property, plant and equipment in prior year	上年度出售物業、 機器及設備所收取 之部份代價		1	6
Proceeds from disposal of property, plant and equipment	出售物業、機器及 設備所得款項		2	-
Distributions from liquidation of a former subsidiary	前附屬公司清盤之 分派		-	3
Net restricted cash released	受限制現金提款淨額		-	3
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>投資業務所耗現金 淨額</b>		<b>(75)</b>	<b>(48)</b>

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		2004 二零零四年 HK\$'M 百萬港元	2003 二零零三年 HK\$'M 百萬港元
<b>FINANCING ACTIVITIES</b>	<b>融資活動</b>		
Issue of new shares	發行新股	–	160
Share issue expenses	發行股份開支	–	(10)
Bank and other loans raised	新增銀行及其他貸款	111	63
Repayment of bank loans	償還銀行貸款	(48)	–
Net (decrease) increase in trust receipt loans	信託收據貸款 (減少) 增加淨額	(4)	2
Payment of obligations crystallised under guarantees	履行擔保責任之 付款	–	(56)
Forfeiture of unclaimed dividends	沒收未領取股息	1	–
Interest paid	已付利息	(8)	(5)
Other finance costs paid	已付其他融資成本	–	(7)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>融資活動之現金 淨額</b>	52	147
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及等同現金項目 (減少) 增加 淨額</b>	(24)	10
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>年初之現金 及等同現金 項目</b>	41	31
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>年終之現金 及等同現金 項目</b>		
Representing bank balances and cash	指銀行結餘 及現金	17	41