

Consolidated Cash Flow Statement | 綜合現金流動表

For the year ended 31 March 2005 (Expressed in Hong Kong dollars)
截至二零零五年三月三十一日止年度 (以港幣列值)

	Notes 附註	2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元
Operating activities	經營業務		
Loss from ordinary activities before taxation	除稅前日常業務虧損	(178,577)	(247,861)
Adjustments for:	就以下項目作出調整：		
Depreciation and amortisation of fixed assets	固定資產折舊及攤銷	5,559	21,705
Amortisation of intangible assets	無形資產攤銷	1,808	13,187
Amortisation of goodwill	商譽攤銷	5,131	7,672
Allowances for bad and doubtful debts	呆壞賬撥備	22,622	50,274
Allowances for inventories	存貨撥備	13,831	3,557
Impairment loss recognised in respect of goodwill	商譽之已確認減值虧損	22,434	28,180
Impairment loss recognised in respect of investments in securities	證券投資之已確認減值虧損	51,964	37,743
Net realised and unrealised gain on trading and other securities carried at fair value	買賣及其他證券之已變現及未變現收益淨額，按公平值	(487)	(459)
Loss/(gain) on disposals of fixed assets	出售固定資產之虧損／(收益)	4,445	2,066
Sub-licensing income	分銷收入	—	(1,177)
Finance costs	融資成本	88	1,526
Interest income	利息收入	(33)	(300)
Gain on deemed disposal of a subsidiary	視為出售一間附屬公司之收益	—	(13,541)
Net (gain)/loss on disposals and deconsolidation of subsidiaries	出售及不再綜合計算附屬公司之收益／(虧損)淨額	(110,266)	15,437
Provision for irrecoverable amounts due from unconsolidated subsidiary	應收非綜合計算附屬公司之不可收回款項撥備	137,814	—
Provision for amounts due from associates	應收聯營公司款項撥備	1,870	—
Share of results of associates	分佔聯營公司業績	50	4,490
Operation loss before changes in working capital	未計營運資金變動前之經營虧損	(21,747)	(77,501)
Decrease/(increase) in self-produced programmes	自製節目減少／(增加)	838	(18,483)
(Increase)/decrease in inventories	存貨(增加)／減少	(15,780)	7,554
(Increase)/decrease in debtors, deposits and prepayments	應收賬款、按金及預付款項(增加)／減少	(16,332)	1,846
Increase in amounts due from associates	應收聯營公司款項增加	—	(821)
Increase in amount due to a director	應付一名董事款項增加	—	935
Increase/(decrease) in creditors, deposits received and accrued charges	應付賬款、已收按金及應計費用增加／(減少)	14,005	(11,198)
Cash used in operations	經營耗用之現金	(39,016)	(97,668)
Tax paid	已繳稅項	—	(1,561)
Income tax paid	已繳所得稅	—	(1,561)
Net cash used in operating activities	經營業務耗用之現金淨額	(39,016)	(99,229)

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Investing activities	投資活動		
Payment for purchase of fixed assets	支付購買固定資產	(1,135)	(3,702)
Proceeds from sales of fixed assets	出售固定資產之所得款項	742	255
Payment for purchase of investments in securities	支付購買證券投資	—	(56)
Proceeds from sales of investment in securities	出售證券投資之所得款項	1,428	876
Net cash inflow/(outflow) from purchases of subsidiaries	購買附屬公司之流入／(流出)淨額	38	(9,262)
Proceeds from disposals of subsidiaries, net of cash disposed of	出售附屬公司之所得款項，扣除出售之現金	9,166	32,424
Net cash outflow from disposals of unconsolidated subsidiary	出售非綜合計算附屬公司之現金流出淨額	(1,126)	—
Net cash outflow from deconsolidation of subsidiaries	不再綜合計算附屬公司之現金流出淨額	(6,502)	—
Distribution of shares of a subsidiary	分派一間附屬公司股份	—	(1,592)
Interest received	已收利息	33	300
Net cash generated from investing activities	投資活動產生之現金淨額	2,644	19,243
Financing activities	融資活動		
Proceeds from issuance of shares, net of share issue expenses	發行股份之所得款項，扣除股份發行支出	39,240	—
Proceeds from new bank loans	新增銀行貸款之所得款項	—	3,002
Repayment of bank and mortgage loans	償還銀行及按揭貸款	(283)	(4,435)
Other loans raised	其他新增貸款	—	4,000
Repayment of other loans	償還其他貸款	(4,000)	—
Contribution from minority shareholders of a subsidiary	一間附屬公司少數股東之注資	—	33,565
Repayment to minority shareholders of a subsidiary	償還予一間附屬公司少數股東	—	(3,548)
Capital element of finance lease rentals paid	已付融資租賃租金之資本部份	(262)	(3,841)
Interest element of finance lease rental paid	已付融資租賃租金之利息部份	(24)	(541)
Other interest paid	其他已付利息	(64)	(315)
Net cash generated from financing activities	融資活動產生之現金淨額	34,607	27,887
Net decrease in cash and cash equivalents	現金及等同現金項目之減少淨額	(1,765)	(52,099)
Cash and cash equivalents at 1 April	於四月一日之現金及等同現金項目	12,730	64,829
Cash and cash equivalents at 31 March	於三月三十一日之現金及等同現金項目	10,965	12,730

The notes on pages 40 to 119 form part of these financial statements.

第40至119頁之附註構成財務報告之一部分。