

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31 March 2003 截至二零零三年三月三十一日止年度

		Note	2003 二零零三年 HK\$'000 千港元	(Restated) (已重列) 2002 二零零二年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務所得現金流量			
Loss before taxation	除稅前虧損		(115,139)	(98,045)
Adjustments for:	就以下各項調整:			
Deficit arising on revaluation of investment properties	重估投資物業減值		26,900	8,207
Deficit/(surplus) arising on revaluation of land and buildings	重估土地及建築物減值/(增值)		82	(71)
Impairment loss recognised in respect of properties under development	發展中物業之已確認減值虧損		11,000	15,000
Impairment loss recognised in respect of investments in securities	證券投資之已確認減值虧損		-	43,664
Impairment loss recognised in respect of goodwill attributable to subsidiaries	附屬公司應佔商譽之已確認減值虧損		-	13,553
Impairment loss recognised in respect of property, plant and equipment	物業、機器及設備之已確認減值虧損		-	1,171
Write down of slow-moving inventories	滯銷存貨撇減		-	1,274
Deposits written off	按金撇銷		-	1,497
Loss on disposal of subsidiaries	出售附屬公司虧損		-	1,798
Interest expense	利息開支		4,505	10,168
Interest income	利息收入		-	(266)
Amortisation of expenses incurred in connection with the issue of convertible debentures	發行可換股債券開支攤銷		-	700
Premium on redemption of debenture	贖回債券之溢價		-	1,201
Gain on disposal of property, plant and equipment	出售物業、機器及設備收益		-	(2)
Depreciation and amortisation	折舊及攤銷		616	842
Profit on disposal of investment properties	出售投資物業溢利		-	(800)
The People's Republic of China Income Tax paid	已繳納中華人民共和國所得稅		97	-
Operating loss before working capital changes	未計營運資金變動前經營虧損		(71,939)	(109)
Increase in properties under development for sales	待售發展中物業增加		-	(6,252)
(Increase)/decrease in inventories	存貨(增加)/減少		(30)	33
Decrease in amounts due from customers for contract work	應收客戶合約工程款項減少		-	358
Increase in Receivables, deposits and prepayments	應收款項、按金及預付款項增加		(10,530)	(12,279)
Increase in amounts due to customers for contract work	應付客戶合約工程款項增加		-	(5,343)
Increase in Payables and accrued charges	應付款項及應計費用增加		3,361	29,655
Increase in amount due to a director	應付董事款項增加		100	-
Decrease in properties held for sale	持作出售物業減少		-	12,023
Increase in amount due from a jointly controlled entity	應收共同控制公司款項增加		-	(110)
Cash (used)/generated from operations	營運(所耗)/所得現金		(79,038)	17,976
Interest paid	已付利息		(4,505)	(10,337)
Interest received	已收利息		-	266
Premium on redemption of convertible debentures	贖回可換股債券溢價		-	(1,201)
Hong Kong profits tax paid	已繳納香港利得稅		(114)	(1,319)
The People's Republic of China Income Tax paid	已繳納中華人民共和國所得稅		(97)	(59)
Hong Kong profits tax refund	已退回香港利得稅		-	6
Tax underprovided in last year	去年撥備不足稅款		177	-
Net cash (used)/generated from operating activities	經營業務(所耗)所得現金淨額		(83,577)	5,332

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31 March 2003 截至二零零三年三月三十一日止年度

			2003 二零零三年 HK\$'000 千港元	(Restated) (已重列) 2002 二零零二年 HK\$'000 千港元
	Note 附註			
CASH FLOWS FROM INVESTING ACTIVITIES		投資業務所得現金流量		
Expenditure paid for properties under development, net of interest capitalised		就發展中物業支付開支，已扣除撥充資本利息	-	(319)
Acquisition of property, plant and equipment		購入物業、機器及設備	(91)	(1,277)
Acquisition of subsidiaries, net of cash and cash equivalents acquired	27	購入附屬公司，已扣除所購入之現金及等同現金項目	-	1,185
Acquisition of associates		購入聯營公司	(1,200)	-
Decrease in pledged bank deposits		已抵押銀行存款減少	-	7,096
Acquisition of investments in securities		購入證券投資	-	(55)
Disposal of subsidiaries, net of cash and cash equivalents disposed of	27	出售附屬公司，已扣除已出售之現金及等同現金項目	-	31,084
Sales proceeds from disposal of investment properties		出售投資物業所得銷售收益	480	13,800
Sales proceeds from disposal of property, plant and equipment		出售物業、機器及設備所得銷售收益	-	12
Net cash (used)/generated in investing activities		投資活動(所耗)/所得現金淨額	(811)	51,526
CASH FLOWS FROM FINANCING ACTIVITIES		融資所得現金流量		
Proceeds from issue of shares		發行股份之收益	26,000	15,000
Impairment loss recognised in respect of investments in associates		投資於聯營公司之已確認減值虧損	64,200	-
Expenses incurred in connection with issue of new shares		發行新股份所動用開支	-	(365)
Redemption of convertible debentures		贖回可換股債券	-	(12,012)
New bank loans raised		新借銀行貸款	-	48,000
Repayment of bank loans		償還銀行貸款	(7,001)	(74,013)
Repayment of obligations under finance leases		償還融資合約承擔	-	(65)
Net cash generated/(used) in financing activities		融資所得/(所耗)現金淨額	83,199	(23,455)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		現金及等同現金項目(減少)/增加淨額	(1,189)	33,403
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		年初之現金及等同現金項目	(8,863)	(42,266)
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		年終之現金及等同現金項目	(10,052)	(8,863)
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		現金及等同現金項目結餘分析		
Cash and bank balances		現金及銀行結存	454	1,117
Bank overdrafts		銀行透支	(10,506)	(9,980)
			(10,052)	(8,863)