

Consolidated Cash Flow Statement

綜合現金流量表

截至二零零一年十二月三十一日止年度
For the year ended 31st December, 2001

		2001 港幣千元 HK\$'000	2000 港幣千元 HK\$'000
來自經營業務之現金 流入淨額 (附註甲)	Net cash inflow from operating activities (note a)	175,831	281,466
投資回報及融資費用	Returns on investments and servicing of finance		
已收利息	Interest received	119,789	90,280
已付股息	Dividends paid	(70,072)	(65,094)
已付利息	Interest paid	(34,580)	(41,375)
已付附屬公司少數 股東股息	Dividends paid to minority shareholders of subsidiaries	—	(6,589)
投資回報及融資費用 之現金流入 (流出) 淨額	Net cash inflow (outflow) from returns on investments and servicing of finance	15,137	(22,778)
稅項	Taxation		
已付香港利得稅	Hong Kong Profits Tax paid	(9,495)	(10,102)
已付海外稅款	Tax paid in other jurisdictions	(7,241)	(5,127)
退回稅項	Tax refunded	—	8,259
稅項之現金流出淨額	Net cash outflow from taxation	(16,736)	(6,970)
投資活動	Investing activities		
墊支自 (予) 聯營公司款項淨額	Net advances from (to) associates	67,605	(48,598)
出售附屬公司所得款項 (減除 已出售現金及現金等值 項目淨額) (附註乙)	Proceeds from disposal of subsidiaries (net of cash and cash equivalents disposed of) (note b)	38,756	1,373,208
出售物業、廠房及設備 所得款項	Proceeds from disposal of property, plant and equipment	2,906	5,341
出售證券投資所得款項	Proceeds from disposal of investments in securities	213	11,310
購買一間附屬公司之額外權益	Purchase of additional interests in a subsidiary	(503,029)	—
購入物業、廠房及設備	Purchase of property, plant and equipment	(20,413)	(145,486)
於聯營公司權益之增加	Increase in interests in associates	(13,918)	(2,644)
投資活動之現金 (流出) 流入淨額	Net cash (outflow) inflow from investing activities	(427,880)	1,193,131
融資前之現金 (流出) 流入淨額	Net cash (outflow) inflow before financing	(253,648)	1,444,849

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融資 (附註丙)	Financing (note c)		
籌集新造銀行貸款	New bank loans raised	29,500	33,208
附屬公司少數股東 之資本貢獻	Capital contribution from minority shareholders of subsidiaries	2,385	9,290
發行股份後收取之現金	Issue of shares for cash	1,810	13,629
償還銀行貸款	Repayment of bank loans	(12,522)	(3,869)
購回股份付款	Payment on repurchase of shares	(1,710)	(2,550)
償還融資租約承擔	Repayment of obligations under finance leases	—	(1,631)
融資之現金流入淨額	Net cash inflow from financing	19,463	48,077
現金及現金等值項目 (減少) 增加	(Decrease) increase in cash and cash equivalents	(234,185)	1,492,926
年初之現金及現金等值項目	Cash and cash equivalents at beginning of year	1,788,730	348,173
匯率變動之影響	Effect of changes in exchange rate	(7,786)	(52,369)
年終之現金及現金等值項目	Cash and cash equivalents at end of year	1,546,759	1,788,730
現金及現金等值項目 結存分析	Analysis of the balances of cash and cash equivalents		
銀行存款、現金及銀行結存	Bank deposits, cash and bank balances	1,765,456	2,065,477
銀行貸款及透支	Bank loans and overdrafts	(218,697)	(276,747)
		1,546,759	1,788,730

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For the year ended 31st December, 2001

附註：

Notes:

(甲) 經營溢利與來自經營業務之
現金流入淨額對賬

(a) Reconciliation of profit before taxation to net cash inflow from operating activities

		2001 港幣千元 HK\$'000	2000 港幣千元 HK\$'000
除稅前溢利	Profit before taxation	121,372	1,116,351
應佔聯營公司業績	Share of results of associates	(1,466)	(2,611)
折舊及攤銷支出	Depreciation and amortisation expenses	72,599	120,245
出售已終止業務之溢利	Profit on disposal of discontinued operations	(38,756)	(783,762)
一間附屬公司私有化之溢利	Profit on privatisation of a subsidiary	(43,032)	—
利息支出	Interest expenses	34,580	41,375
利息收入	Interest income	(119,789)	(90,280)
重估投資物業之虧絀	Deficit on revaluation of investment properties	2,248	21,515
出售物業、廠房及設備之虧損	Loss on disposal of property, plant and equipment	1,767	2,191
出售投資證券收益	Gain on disposal of investments in securities	(213)	(4,521)
租賃物業減值	Impairment on leasehold properties	7,345	—
持有投資證券未實現之淨虧損	Net unrealised holding loss on investments in securities	2,291	1,783
呆壞賬撥備	Allowance against bad and doubtful debts	—	5,606
墊支予聯營公司款項之減值	Impairment of loan advanced to associates	44,884	13,000
存貨減少(增加)	Decrease (increase) in inventories	272,685	(128,797)
應收一間有關連公司款項增加	Increase in amount due from a related company	(8,408)	(3,655)
貿易及其他應收賬款減少(增加)	Decrease (increase) in trade and other receivables	302,862	(196,643)
訂金及預付款項減少	Decrease in deposits and prepayments	14,160	14,398
投資證券增加	Increase in investments in securities	—	(9,060)
貿易及其他應付賬款(減少)增加	(Decrease) increase in trade and other payables	(295,981)	129,223
信託收據貸款(減少)增加	(Decrease) increase in trust receipts loans	(193,317)	35,108
經營業務現金流入淨額	Net cash inflow from operating activities	175,831	281,466

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截至二零零一年十二月三十一日止年度
For the year ended 31st December, 2001

附註：—續

Notes: - Continued

(乙) 出售附屬公司

(b) Disposal of subsidiaries

		2001 港幣千元 HK\$'000	2000 港幣千元 HK\$'000
物業、廠房及設備	Property, plant and equipment	—	514,638
存貨	Inventories	—	87,074
貿易及其他應收賬款	Trade and other receivables	—	220,639
銀行存款、現金及銀行結餘	Bank deposits, cash and bank balances	—	70,626
貿易及其他應付賬款	Trade and other payables	—	(165,786)
應付稅項	Tax payable	—	(25,067)
遞延稅項	Deferred taxation	—	(23,535)
少數股東權益	Minority interests	—	(18,517)
		—	660,072
出售所得收益(附註十)	Gain on disposal (note 10)	38,756	783,762
總代價	Total consideration	38,756	1,443,834
支付方式：	Satisfied by:		
現金及現金等值項目	Cash and cash equivalents	38,756	1,443,834
出售產生之現金流入淨額	Net cash inflow arising on disposal		
現金代價	Cash consideration	38,756	1,443,834
已出售銀行存款、現金及 銀行結餘	Bank deposits, cash and bank balances disposed of	—	(70,626)
		38,756	1,373,208

出售附屬公司對本集團去年業績之影響於附註十披露。

The impact of the disposed subsidiaries on the Group's results in the prior year is disclosed in note 10.

截至二零零零年十二月三十一日止年度，該等附屬公司對本集團之經營現金流量淨額作出港幣186,000,000元貢獻，就投資及融資服務支付港幣35,000,000元，就投資業務支付稅項負債港幣2,000,000元及貢獻港幣31,000,000元及就融資業務支付港幣486,000,000元。

For the year ended 31st December, 2000, these disposed subsidiaries contributed HK\$186 million to the Group's net operating cash flow, paid HK\$35 million in respect of the net returns on investment and servicing of finance, paid tax liabilities of HK\$2 million and contributed HK\$31 million in respect of investing activities and paid HK\$486 million in respect of financing activities.

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For the year ended 31st December, 2001

附註：—續

Notes: - Continued

(丙) 年內融資變動分析

(c) Analysis of changes in financing during the year

		股本及 股份溢價 Share capital and share premium 港幣千元 HK\$'000	銀行貸款 Bank loans 港幣千元 HK\$'000	融資 租約承擔 Obligations under finance leases 港幣千元 HK\$'000	少數 股東權益 Minority interests 港幣千元 HK\$'000
於二零零零年一月一日	At 1st January, 2000	184,377	3,869	1,631	272,101
融資之現金流入	Cash inflow from financing	13,629	33,208	—	9,290
融資之現金流出	Cash outflow from financing	(2,550)	(3,869)	(1,631)	—
少數股東應佔溢利	Minority interests' share of profits	—	—	—	263,425
已付附屬公司 少數股東之股息	Dividends paid to minority shareholders of subsidiaries	—	—	—	(6,589)
出售附屬公司	Disposal of subsidiaries	—	—	—	(18,517)
於二零零零年十二月三十一日及 二零零一年一月一日	At 31st December, 2000 and 1st January, 2001	195,456	33,208	—	519,710
融資之現金流入	Cash inflow from financing	1,810	29,500	—	2,385
融資之現金流出	Cash outflow from financing	(1,710)	(12,522)	—	—
少數股東應佔溢利	Minority interests' share of profits	—	—	—	21,500
購買一間附屬公司之 額外權益	Purchase of additional interests in a subsidiary	—	—	—	(546,061)
匯率調整	Exchange rate realignment	—	—	—	5,674
於二零零一年十二月三十一日	At 31st December, 2001	195,556	50,186	—	3,208