

綜合現金流量表 Consolidated Cash Flow Statement

截至二零零二年十二月三十一日止年度 For the year ended 31st December, 2002

		二零零二年 一月一日至 二零零二年 十二月三十一日 1.1.2002 to 31.12.2002 港幣千元 HK\$'000	二零零一年 四月一日至 二零零一年 十二月三十一日 1.4.2001 to 31.12.2001 港幣千元 HK\$'000
經營業務	OPERATING ACTIVITIES		
經營業務溢利	Profit from operations	74,250	53,360
就以下項目作出調整：	Adjustments for:		
折舊及攤銷	Depreciation and amortisation	15,901	3,027
不再綜合計算 附屬公司之收益	Gain on deconsolidation of subsidiaries	(27,838)	(61,121)
出售證券投資 之收益	Gain on disposal of investment in securities	(1,253)	-
出售及撤銷物業、 廠房及設備 之虧損	Loss on disposal and write-off of property, plant and equipment	13	73
呆壞賬準備	Allowance for bad and doubtful debts	4,662	-
利息收入	Interest income	(611)	(452)
物業、廠房及 設備減值虧損	Impairment losses in property, plant and equipment	-	80
計入營運資金變動前 之經營業務現金 流入(流出)	OPERATING CASH INFLOW (OUTFLOW) BEFORE MOVEMENTS IN WORKING CAPITAL	65,124	(5,033)
待售物業減少	Decrease in properties held for sale	4,334	-
存貨減少(增加)	Decrease (increase) in inventories	16	(3,764)
貿易及其他應收 款項、按金及 預付款項增加	Increase in trade and other receivables, deposits and prepayments	(9,274)	(8,755)
應收前直接控股 公司款項減少	Decrease in amount due from former immediate holding company	-	4,812
應收共同控制 機構款項增加	Increase in amount due from a jointly controlled entity	-	(3,674)
貿易及其他應付 款項及按金 減少	Decrease in trade and other payables and deposits	(5,409)	(1,659)
應付最終控股公司 款項增加	Increase in amount due to ultimate holding company	1,162	-
經營業務所產生 (耗用)之現金	Cash generated from (used in) operations	55,953	(18,073)
重組費用	Restructuring expenses	-	(14,338)
(已付)退回之 利得稅	Income tax (paid) refunded	(5,189)	48
經營業務所產生 (耗用)之現金 淨額	NET CASH FROM (USED IN) OPERATING ACTIVITIES	50,764	(32,363)

綜合現金流量表(續) Consolidated Cash Flow Statement (Continued)

截至二零零二年十二月三十一日止年度 For the year ended 31st December, 2002

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		二零零二年 一月一日至 二零零二年 十二月三十一日 1.1.2002 to 31.12.2002 港幣千元 HK\$'000	二零零一年 四月一日至 二零零一年 十二月三十一日 1.4.2001 to 31.12.2001 港幣千元 HK\$'000
	附註 Notes		
投資活動	INVESTING ACTIVITIES		
已收股息	Dividend received	23,754	-
已收利息	Interest received	611	452
出售證券投資 所得款項	Proceeds from disposal of investment securities	1,253	-
出售物業、 廠房及設備 所得款項	Proceeds from disposal of property, plant and equipment	314	55
綜合計算前共同 控制機構所產生 之現金流入	Cash inflow arising on consolidation of a former jointly controlled entity	8,863	-
收購附屬公司 所產生之現金流入	Cash inflow arising from acquisition of a subsidiary	-	6
出售附屬公司之 現金流出 淨額	Net cash outflow arising from disposal of subsidiaries	-	(2)
購買物業、廠房 及設備	Purchase of property, plant and equipment	(4,108)	(1,541)
墊付貸款	Loan advanced	(11,651)	-
已抵押銀行存款 之減少(增加)	Decrease (increase) in pledged bank deposits	2,149	(7,256)
投資活動所產生 (耗用)之 現金淨額	NET CASH FROM (USED IN) INVESTING ACTIVITIES	21,185	(8,286)
融資	FINANCING		
已付利息	Interest paid	(7,087)	(58)
發行股份	Issue of shares	-	96,000
支付少數股東 股息	Dividends paid to a minority shareholder	(3,334)	-
新造(償還)銀行進口 貸款淨額	Net additions (repayments) in bank import loans	5,704	(35,299)
償還融資租約 承擔	Repayment of obligations under finance leases	(6)	(1,356)
償還前任董事 款項	Repayment to a former director	-	(3)
償還可換股 票據	Repayment of convertible loan note	-	(1,459)
償還少數股東 款項	Repayment to a minority shareholder	(2,454)	-
透過發行新股償還 銀行透支	Settlement of bank overdrafts through issue of new shares	-	1,374
融資(耗用)產生現金 淨額	NET CASH (USED IN) FROM FINANCING	(7,177)	59,199

綜合現金流量表(續) Consolidated Cash Flow Statement (Continued)

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現金及等同現金 項目增加	INCREASE IN CASH AND CASH EQUIVALENTS	64,772	18,550
現金及等同現金項目 對賬	RECONCILIATION OF MOVEMENTS IN CASH AND CASH EQUIVALENTS		
年/期初結餘	BALANCE AT BEGINNING OF THE YEAR/PERIOD	22,480	(103,118)
現金及等同現金項目增加	Increase in cash and cash equivalents	64,772	18,550
換算香港以外地區 業務賬目之 匯兌盈餘	Translation surplus from translation of financial statements of operations outside Hong Kong	56	549
豁免銀行透支	Waiver of bank overdrafts	-	106,499
年/期終結餘	BALANCE AT END OF THE YEAR/PERIOD	87,308	22,480
現金及等同現金 項目結餘分析	ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		
先前呈報之現金及 等同現金項目	Cash and cash equivalents as previously reported		21,391
銀行進口貸款 重新歸類之影響	Effect of reclassification of bank import loans		1,089
經重列之現金及 等同現金項目	Cash and cash equivalents as restated		22,480
即：	Being:		
銀行結存及現金	Bank balances and cash	87,524	22,480
銀行透支	Bank overdrafts	(216)	-
		87,308	22,480