

# 36 | CONSOLIDATED CASH FLOW STATEMENT

## 綜合現金流轉表

Year ended 31 December 2002 截至二零零二年十二月三十一日止年度

中國航空技術國際控股有限公司 二零零二年年報

		Notes 附註	2002 二零零二年 HK\$ 港元	2001 二零零一年 HK\$ 港元 (Restated) (重列)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>經營業務現金流量</b>			
Profit/(loss) before tax	除稅前溢利/(虧損)		<b>21,555,681</b>	(71,417,426)
Adjustments for:	調整：			
Finance costs	財政開支	7	<b>1,834,019</b>	1,912,435
Share of loss of an associate	應佔聯營公司之虧損		<b>5,529</b>	71,189
Interest income	利息收入	5	<b>(2,611,226)</b>	(5,296,379)
Depreciation	折舊	6	<b>10,564,458</b>	9,494,464
Deficit on revaluation of an investment property	投資物業重估減值		<b>1,400,000</b>	1,800,000
Deficit/(surplus) on revaluation of fixed assets	固定資產重估減值/(盈餘)		<b>(2,648,812)</b>	8,566,040
Amortisation of goodwill	商譽攤銷		<b>2,382,281</b>	3,461,652
Impairment in value of goodwill	商譽減值		-	23,005,675
Gain on disposal of subsidiaries	出售附屬公司利潤	5	-	(5,000)
Loss/(gain) on disposal of fixed assets	出售固定資產虧損/(利潤)	5,6	<b>(74,003)</b>	119
Impairment in value of a long term investment	長期投資減值		-	36,414,905
Write back of provision for doubtful receivables from a minority shareholder	應收少數股東呆賬撥備回撥		<b>(2,093,748)</b>	-
Operating profit before working capital changes	營運資金變動前之經營溢利		<b>30,314,179</b>	8,007,674
Decrease/(increase) in rental and utility deposits	租務及公用事業按金之減少/(增加)		<b>(288,789)</b>	112,927
Increase in inventories	存貨增加		<b>(1,420,014)</b>	(691,513)
Movement in amounts due from/to contract customers	合約客戶欠款/欠合約客戶款項變動		<b>(8,911,621)</b>	61,564,315
Increase in accounts and retentions receivable	應收賬款及保固金增加		<b>(94,701,858)</b>	(6,092,018)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收賬款減少/(增加)		<b>(7,163,822)</b>	16,419,372
Increase in accounts and bills payable	應付賬款及票據增加		<b>13,093,941</b>	3,492,108
Increase/(decrease) in warranty provision	保證撥備增加/(減少)		<b>3,175,556</b>	(1,498,362)
Increase/(decrease) in other payables and accrued liabilities	其他應付賬款及應計負債增加/(減少)		<b>17,282,889</b>	(3,881,064)
Cash generated from/(used in) operations	營運產生/(動用)之現金		<b>(48,619,539)</b>	77,433,439
Interest paid	已付利息		<b>(2,722,258)</b>	(2,642,960)
Interest element on finance leases	融資租賃之利息部份		-	(104,876)
Hong Kong profits tax paid	已付香港利得稅		<b>(66,563)</b>	-
PRC tax paid	已付中國稅項		<b>(1,566,634)</b>	(748,778)
Net cash inflow/(outflow) from operating activities	經營業務之現金流入/(流出)淨額		<b>(52,974,994)</b>	73,936,825

## 綜合現金流轉表

Year ended 31 December 2002 截至二零零二年十二月三十一日止年度

	Notes 附註	2002 二零零二年 HK\$ 港元	2001 二零零一年 HK\$ 港元 (Restated) (重列)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>投資業務之現金流量</b>		
Purchases of fixed assets	購入固定資產	(12,525,982)	(10,822,853)
Purchases of long term investments	購入長期投資	(24,624,880)	(614,905)
Acquisition of interest in Project EC120	收購項目EC120之權益 15	(39,759,462)	–
Purchase of club debentures	購入會社債券	–	(800,000)
Acquisition of a subsidiary	收購附屬公司 31(d)	–	(15,647,954)
Acquisition of an associate	收購聯營公司	(5,567,614)	–
Proceeds from disposal of fixed assets	出售固定資產所得款項	87,954	559
Interest received	已收利息	2,611,226	5,296,379
<b>Net cash outflow from investing activities</b>	<b>投資活動之現金流出淨額</b>	<b>(79,778,758)</b>	<b>(22,588,774)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>融資活動現金流量</b>		
Proceeds from issue of share capital, net of placing expenses	發行股本所得款項 (扣除配售費用) 28	93,228,164	3,629,160
New bank loans	新銀行貸款	26,168,224	2,803,738
Repayment of bank loans	償還銀行貸款	(29,420,561)	(2,803,738)
Increase/(decrease) in trust receipt loans	信託收據貸款 增加/(減少)	44,319,097	(3,106,888)
Capital element of finance lease rental payments	融資租約租金之 資本部份	–	(1,449,997)
Dividend paid to a minority shareholder	派付予少數股東之股息	(209,596)	–
<b>Net cash inflow/(outflow) from financing activities</b>	<b>融資活動之現金 流入/(流出)淨額</b>	<b>134,085,328</b>	<b>(927,725)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值 增加淨額</b>	<b>1,331,576</b>	<b>50,420,326</b>
Cash and cash equivalents at beginning of year	年初之現金及 現金等值	184,621,741	134,201,415
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>年終之現金及 現金等值</b>	<b>185,953,317</b>	<b>184,621,741</b>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值 餘額之分析</b>		
Cash and bank balances	現金及銀行結存 25	9,070,135	26,708,332
Non-pledged time deposits with original maturity of less than three months when acquired	取得時原本到期日 不足三個月之 無抵押定期存款 25	128,643,182	116,426,814
Time deposits with original maturity of less than three months when acquired, pledged as security for banking facilities	取得時原本到期日 不足三個月之 抵押作銀行信貸 擔保之定期存款 24	48,240,000	41,500,000
		185,953,317	184,635,146
Bank overdrafts – secured	銀行透支 – 有抵押 24	–	(13,405)
		<b>185,953,317</b>	<b>184,621,741</b>