

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 31 December 2002

		2002 HK\$'000	2001 HK\$'000
經營活動產生之現金流量	Cash flows from operating activities		
除稅前虧損	Loss before taxation	(406)	(255,164)
就下列各項作出調整：	Adjustment for:		
應佔聯營公司業績	Share of result of an associate	-	1,079
利息收入	Interest income	(157)	(535)
利息支出	Interest expenses	6,139	6,515
物業、廠房及設備之折舊	Depreciation of property, plant and equipment	6,063	5,533
開發成本之減值	Impairment in value of development costs	-	14,904
出售物業、廠房及設備之收益	Gain on disposal of property, plant and equipment	(5,757)	(4)
無形資產攤銷	Amortisation of intangible assets	2,168	4,104
應收聯營公司款項撥備	Allowance for amount due from associates	-	198,000
呆壞賬撥備	Allowance for doubtful debts	50	1,172
陳舊存貨撥備	Allowance for obsolete inventories	633	-
作營運資金處理前經營活動現金流量	Operating cash flows before movements in working capital	8,733	(24,396)
存貨之減少	Decrease in inventories	13,785	6,503
應收賬款及預付款之(增加)減少	(Increase) decrease in debtors and prepayments	(17,483)	6,410
應收聯營公司款之(增加)減少	(Increase) decrease in amounts due from associates	(5,680)	733
應收同系附屬公司款之(增加)減少	(Increase) decrease in amounts due from fellow subsidiaries	(6)	505
應付賬款及應計費用之減少	Decrease in creditors and accrued charges	(1,050)	(1,344)
應付同系附屬公司款之增加(減少)	Increase (decrease) in amounts due to fellow subsidiaries	280	(339)
應付最終控股公司款之增加	Increase in amount due to ultimate holding company	18	51
用於經營活動之現金	Cash used in operations	(1,403)	(11,877)
已付所得稅	Income taxes paid	(165)	-
退還所得稅	Income taxes refunded	116	4
用於經營活動之現金淨額	Net cash used in operating activities	(1,452)	(11,873)

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投資活動	Investing activities		
已收利息	Interest received	157	535
購置物業、廠房及設備	Purchase of property, plant and equipment	(3,231)	(3,681)
出售物業、廠房及 設備得款	Proceeds on disposal of property, plant and equipment	8,513	191
購置無形資產	Purchase of intangible assets	(2,924)	(17,960)
於附屬公司權益之增加	Increase in interest in a subsidiary	(1,415)	-
抵押銀行存款之增加	Increase in pledged bank deposits	(6,683)	(1,992)
用於投資活動之現金淨額	Net cash used in investing activities	(5,583)	(22,907)
融資活動	Financing activities		
已付利息	Interest paid	(6,139)	(6,515)
發行普通股	Issue of ordinary shares	-	50,000
已付發行股份相關費用	Expenses paid in connection with shares issued	-	(1,144)
新借入銀行貸款	New bank loans raised	19,175	1,415
償還銀行貸款	Repayments of bank loans	(4,620)	(246)
償還融資租賃下責任	Repayments of obligations under finance leases	(36)	(161)
附屬公司少數股東之出資	Contribution from minority shareholder of a subsidiary	637	766
融資活動所產生之現金淨額	Net cash generated from financing activities	9,017	44,115
現金及現金等價物增加淨額	Net increase in cash and cash equivalents	1,982	9,335
於一月一日之現金 及現金等價物	Cash and cash equivalents at 1 January	12,068	3,263
外幣匯率變動之影響	Effect of foreign exchange rate changes	-	(530)
於十二月三十一日之 現金及現金等價物	Cash and cash equivalents at 31 December	14,050	12,068
現金及現金等價物結餘分析	Analysis of the balances of cash and cash equivalents		
銀行結餘及現金	Bank balances and cash	28,579	26,557
銀行透支	Bank overdrafts	(14,529)	(14,489)
		14,050	12,068