

CONSOLIDATED CASH FLOW STATEMENT

Year ended 31 December 2002

綜合現金流量表

截至2002年12月31日止年度

		Notes 附註	2002 HK\$'000 千港元	2001 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務所得現金流量			
Profit before tax	除稅前溢利		85,632	29,306
Adjustments for:	調整：			
Finance costs	財務費用	7	1,073	781
Share of profits of associates	應佔聯營公司溢利		(1,065)	(993)
Interest income	利息收入	6	(6,260)	(9,416)
Dividend income from listed investments	來自上市投資股息收入	6	(2,364)	(2,014)
Dividend income from unlisted investments	來自非上市投資股息收入	6	(413)	(1,805)
Loss on disposal of fixed assets	出售固定資產之虧損	6	1,087	3,265
Depreciation	折舊	6	44,461	51,029
Amortisation of intangible assets	無形資產攤銷	6	62	62
Unrealised loss on revaluation of investment properties	重估投資物業之未變現虧損	6	9,447	—
Gain on disposal of long term unlisted investments	出售長期非上市投資之收益	6	(428)	(189)
Gain on disposal of short term listed investments	出售短期上市投資之收益	6	(221)	—
Unrealised loss/(gain) on revaluation of short term listed investments	重估短期上市投資之未變現虧損/(收益)	6	4,690	(297)
Inventories written off	存貨撇值	6	7,825	—
Provision for doubtful debts	壞賬準備	6	626	40
Operating profit before working capital changes	營運資本改動前之經營溢利		144,152	69,769
Decrease in an amount due from a jointly-controlled entity	一共同控權合資公司欠款之減少		—	168
Increase/(decrease) in an amount due to an associate	應付一聯營公司欠款之增加/(減少)		(146)	214
Increase in inventories	存貨之增加		(82,169)	(53,537)
Increase in accounts receivable	應收賬款之增加		(6,508)	(7,294)
Increase in prepayments and deposits	預付款項及按金之增加		(25,692)	(7,951)
Decrease in secured loans receivable	應收有抵押貸款之減少		—	4,255
Decrease/(increase) in short term listed investments	短期上市投資之減少/(增加)		(13,793)	2,066
Decrease/(increase) in cash held on behalf of securities clients	代證券客戶持有現金之減少/(增加)		6,511	(9,215)
Increase in accounts payable	應付賬款之增加		6,022	48,630
Increase/(decrease) in accruals and other liabilities	應計項目及其他負債之增加/(減少)		46,786	(861)
Increase in bills payable	應付票據之增加		9,329	—
Decrease in amounts due to related companies	應付關連公司欠款之減少		—	(10,082)
Cash generated from operations	經營所得現金		84,492	36,162

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Cash generated from operations	經營所得現金		84,492	36,162
Interest received	已收利息		5,961	9,036
Interest paid	已付利息		(527)	(430)
Hong Kong profits tax refunded/(paid)	退回/(已付)香港利得稅		5,573	(4,398)
Overseas taxes paid	已付海外稅項		(458)	(3,051)
Net cash inflow from operating activities	經營業務所得現金流入淨額		95,041	37,319
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務所得現金流量			
Interest received	已收利息		299	380
Purchases of fixed assets	購入固定資產	14	(15,329)	(14,711)
Proceeds from disposal of fixed assets	出售固定資產所得		396	200
Additions to investment properties	投資物業之添置	15	—	(371)
Decrease/(increase) in other assets	其他資產之減少/(增加)		(10)	75
Acquisition of a subsidiary	收購一附屬公司		—	4,814
Investment in a subsidiary	投資一附屬公司		—	(2,360)
Purchases of long term investments	購入長期投資		—	(385)
Proceeds from disposal of long term investments	出售長期投資所得		5	1,008
Increase in loans to a minority shareholder	少數股東借款之增加		(6,596)	—
Dividends received from associates	來自聯營公司股息		202	885
Dividends received from listed investments	來自上市投資股息		2,364	2,014
Dividends received from unlisted investments	來自非上市投資股息		413	1,805
Increase in pledged time deposits	已抵押定期存款之增加		(25,750)	(15,000)
Net cash outflow from investing activities	投資業務之現金流出淨額		(44,006)	(21,646)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動所得現金流量			
Capital contribution by a minority shareholder	少數股東投入資本		500	—
Increase in bank loans	銀行貸款之增加		10,073	10,350
Increase in loans from a minority shareholder	少數股東貸款之增加		4,728	1,385
Interest paid	已付利息		(546)	(351)
Dividends paid	已付股息		(26,400)	(39,600)
Net cash outflow from financing activities	融資活動之現金流出淨額		(11,645)	(28,216)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及等同現金之增加/(減少)淨額		39,390	(12,543)
Cash and cash equivalents at beginning of year	於年初之現金及等同現金		166,010	178,538
Effect of foreign exchange rate changes, net	外幣匯率變動影響淨額		(4)	15
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年終之現金及等同現金		205,396	166,010

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			2002	2001
		Notes	HK\$'000	HK\$'000
		附註	千港元	千港元
				(Restated)
				(重列)
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金結存分析			
Cash and bank balances	現金及銀行存款	26	50,900	31,231
Non-pledged time deposits with original maturity of less than three months when acquired	存放時到期日少於三個月之無抵押定期存款	26	162,658	123,573
Time deposits with original maturity of less than three months when acquired, pledged as security for bank facilities	存放時到期日少於三個月作銀行信貸抵押之定期存款	26	1,000	16,000
Bank overdrafts	銀行透支	29	(9,162)	(4,794)
			<u>205,396</u>	<u>166,010</u>