



Consolidated Cash Flow Statement 綜合現金流動表

For the period from October 1, 2001 to December 31, 2002
由2001年10月1日至2002年12月31日止期間

		10.1.2001 to 至 12.31.2002 HK\$'000 千港元	10.1.2000 to 至 9.30.2001 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Profit (loss) from operations	經營溢利(虧損)	24,243	(62,977)
Adjustments for:	調整：		
Depreciation and amortisation	折舊及攤銷	9,367	8,867
Inventories written off	撇銷存貨	—	941
Loss on disposals and write-offs of property, plant and equipment	出售及撇銷物業、 機器及設備之虧損	6,319	18,948
Deficit on revaluation of property, plant and equipment	重估物業、機器及 設備之虧絀	3,529	—
Recognition of impairment loss in property, plant and equipment	確認物業、機器 及設備之減值	2,300	—
Operating cash flows before movements in working capital	營運資金變動前 之經營現金流動	45,758	(34,221)
Decrease in inventories	存貨減少	2,303	1,009
Increase in trade debtors	應收貿易賬款增加	(1,672)	(2,451)
(Increase) decrease in other debtors, deposits and prepayments	其他應收賬款、按金 及預付款項(增加)減少	(830)	2,911
Decrease in amount due from a related company	應收一關連公司 款項減少	187	1,486
Increase in amounts due from minority shareholders of subsidiaries	應收附屬公司少數股東 款項增加	(167)	(357)
(Decrease) increase in trade creditors	應付貿易賬款(減少)增加	(5,728)	10,391
Decrease in other creditors and accrued charges	其他應付賬款 及應計費用減少	(5,179)	(950)
Decrease in amounts due to related companies	應付關連公司款項減少	(616)	(236)
(Decrease) increase in bills payable	應付票據(減少)增加	(868)	2,170
Cash generated from (used in) operations	經營產生(所用)現金額	33,188	(20,248)
Interest paid	支付利息	(4,025)	(569)
Income tax paid	支付企業所得稅	(13)	—
NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	經營業務產生(所用)現金淨額	29,150	(20,817)

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INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購置物業、機器及設備	(42,915)	(6,198)
Increase in other asset	其他資產增加	(24,528)	—
Increase in pledged bank deposits	已抵押銀行存款增加	(572)	(1,090)
Proceeds from disposals of property, plant and equipment	出售物業、機器及設備所得	11,649	538
Acquisition of subsidiaries (net of cash and cash equivalents acquired)	收購附屬公司 (已扣除所得之現金及等同現金項目)	202	(968)
	33		
NET CASH USED IN INVESTING ACTIVITIES	投資活動所用現金淨額	<u>(56,164)</u>	<u>(7,718)</u>
FINANCING ACTIVITIES	融資活動		
Borrowings raised	借款	46,543	10,827
Proceeds from exercise of share options	行使購股權所得	1,336	1,120
Capital contributed by minority shareholders	少數股東資本投入	353	—
Repayment of borrowings	償還借款	(14,455)	—
NET CASH FROM FINANCING ACTIVITIES	融資活動產生現金淨額	<u>33,777</u>	<u>11,947</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及等同現金項目增加(減少)淨額	6,763	(16,588)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD/YEAR	期初/年初現金及等同現金項目	3,032	18,966
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外匯兌換率變動之影響	(211)	654
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD/YEAR, REPRESENTED BY BANK BALANCES AND CASH	期終/年終現金及等同現金項目，相等於銀行結餘及現金	<u>9,584</u>	<u>3,032</u>
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金項目結餘分析		
Cash and cash equivalents as previously reported	如前期匯報之現金及等同現金項目	—	1,205
Effect of reclassification of packing loans	打包貸款重新分類之影響	—	1,827
		<u>—</u>	<u>3,032</u>