

Consolidated Cash Flow Statement ■ 綜合現金流量表

For the year ended 31st 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\$'000 千港元 | 2001 二零零一年 HK\$'000 千港元 |
|---|------------------------------|----------------------------------|----------------------------------|
| OPERATING ACTIVITIES | 經營業務 | | |
| Loss from operations | 經營虧損 | (25,131) | (100,541) |
| Adjustments for: | 調整： | | |
| Interest income | 利息收入 | (1,213) | (317) |
| Sub-licensing income from distribution of hotel and intranet rights | 轉授酒店及 內聯網發行 權之收入 | 30(b) (36,380) | — |
| Allowance for bad and doubtful debts | 壞賬及呆賬 撥備 | 1,044 | 4,314 |
| Allowance for inventory obsolescence | 陳舊存貨 撥備 | 1,757 | 1,034 |
| Amortisation of film rights | 電影發行權攤銷 | 24,069 | 5,516 |
| Amortisation of other asset | 其他資產攤銷 | 9,520 | 793 |
| Depreciation of property, plant and equipment | 物業、廠房及 設備折舊 | 2,238 | 5,284 |
| Impairment loss recognised in respect of other asset | 已確認其他資產 減值虧損 | 25,087 | 56,864 |
| Impairment loss recognised in respect of film rights | 已確認電影發行 權減值虧損 | 7,579 | 24,175 |
| Loss on disposal of property, plant and equipment | 出售物業、廠房 及設備之虧損 | 14,508 | 1,900 |
| Operating cash flows before movements in working capital | 營運資金變動前之 經營現金流量 | 23,078 | (978) |
| Decrease in inventories | 存貨減少 | 1,427 | 191 |
| Additions of film rights | 電影發行權增加 | (18,053) | (9,166) |
| Increase in film rights deposits | 電影發行權按金增加 | (4,366) | (4,184) |
| Increase in trade receivables | 貿易應收款項增加 | (7,707) | (1,391) |
| (Increase) decrease in other receivables, prepayments and deposits | 其他應收款項、 預付款項及按金 (增加)減少 | (3,845) | 6,568 |
| Decrease (increase) in amounts due from related companies | 應收關連公司款項 減少(增加) | 190 | (190) |
| Increase in amount due from an associate | 應收聯營公司 款項增加 | (275) | — |
| Increase (decrease) in trade payables | 貿易應付款項增加(減少) | 8,299 | (266) |
| Increase (decrease) in other payables and accruals | 其他應付款項及 應計費用(增加)減少 | 682 | (1,816) |
| Increase (decrease) in receipt in advance | 預收款項(增加) 減少 | 56 | (10,268) |
| Cash used in operations | 經營所用現金 | (514) | (21,500) |
| Hong Kong Profits Tax paid | 已付香港利得稅 | — | (1,029) |
| NET CASH USED IN OPERATING ACTIVITIES | 經營業務所用 現金淨額 | (514) | (22,529) |

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|--|-------------------|-------|----------------------------------|----------------------------------|
| | | 附註 | | |
| INVESTING ACTIVITIES | 投資活動 | | | |
| Interest received | 已收取利息 | | 78 | 317 |
| Proceeds from disposal of property, plant and equipment | 出售物業、廠房及設備所得款項 | | 9,302 | 866 |
| Deposit paid to a related company | 支付聯營公司之按金 | | (5,000) | — |
| Deposit paid for investment | 支付投資之按金 | | (23,000) | — |
| Purchase of property, plant and equipment | 購入物業、廠房及設備 | | (979) | (1,454) |
| Disposal of a subsidiary | 出售一間附屬公司 | 29 | (10) | — |
| Proceeds from disposal of club memberships | 出售會所會籍所得款項 | | — | 300 |
| NET CASH (USED IN) FROM INVESTING ACTIVITIES | 投資活動(所用)之現金淨額 | | (19,609) | 29 |
| FINANCING ACTIVITIES | 融資活動 | | | |
| Interest paid | 已付利息 | | (240) | (190) |
| Payment of capital element of a finance lease | 支付融資租約之資本部份 | | (23) | (23) |
| Share issue expenses | 發行股份開支 | | — | (799) |
| Proceeds from issue of shares by the Company | 本公司發行股份所得款項 | | — | 33,000 |
| Proceeds from issue of shares upon exercise of share options | 行使購股權時發行股份所得款項 | | — | 7,702 |
| NET CASH (USED IN) FROM FINANCING ACTIVITIES | 融資活動(所用)之現金流入淨額 | | (263) | 39,690 |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | 現金及等同現金項目(減少)增加淨額 | | (20,386) | 17,190 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | 年初現金及等同現金項目 | | 27,770 | 10,580 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | 年終現金及等同現金項目 | | 7,384 | 27,770 |
| ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS | 現金及等同現金項目結餘分析： | | | |
| Bank balances and cash | 銀行結存及現金 | | 7,598 | 27,770 |
| Bank overdrafts | 銀行透支 | | (214) | — |
| | | | 7,384 | 27,770 |