

Year ended 31 December 2002

截至二零零二年十二月三十一日止年度

		2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Profit before tax	除稅前溢利	26,741	5,844
Adjustments for:	經調整：		
Finance costs	財務費用	5,529	8,117
Share of profits less losses of jointly controlled entities and associates	攤佔共同控制公司及聯營公司溢利減虧損	1,314	(1,286)
Interest income	利息收入	(130)	(181)
Loss on write off of fixed assets	撇銷固定資產虧損	471	1,042
Depreciation	折舊	21,142	16,733
Amortisation of goodwill	商譽攤銷	80	-
Amortisation of intangible assets	無形資產攤銷	223	525
Impairment of intangible assets	無形資產減值	-	1,141
Impairment of goodwill previously eliminated against capital reserve	之前在資本儲備中撇銷之商譽減值	-	503
Negative goodwill recognised as income	確認為收入之負商譽	(277)	(93)
Provision for bad and doubtful debts	呆壞帳撥備	5,256	1,564
Provision for prepayments and other receivables	預付款項及其他應收帳款撥備	-	250
Operating profit before working capital changes	營運資金變動前之經營溢利	60,349	34,159
Decrease/(increase) in inventories	存貨減少/(增加)	(21,394)	9,734
Decrease/(increase) in trade receivables	貿易應收帳款減少/(增加)	(24,388)	29,440
Decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收帳款減少	15,741	5,448
Increase in amounts due from jointly controlled entities	共同控制公司欠款增加	-	(21)
Increase/(decrease) in trade payables	貿易應付帳款增加/(減少)	50,812	(20,669)
Increase in other payables and accrued liabilities	其他應付款項及應付費用增加	11,193	2,693
Increase in amounts due to jointly controlled entities	欠共同控制公司款項增加	1,152	2,236
Decrease in deferred profits	遞延溢利減少	(302)	(486)
Cash generated from operations	經營所得現金	93,163	62,534
Interest received	已收利息	130	181
Interest paid	已付利息	(5,529)	(8,117)
Hong Kong profits tax refunded/(paid)	退回/(已付)香港利得稅	407	(579)
Overseas taxes paid	已付海外稅項	(2,676)	-

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		Note 附註	2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元 (Restated) (重列)
Net cash flows from operating activities	經營業務之現金流量淨額			
Continuing operations	持續經營業務		85,495	64,386
Discontinued operations	終止經營業務		–	(10,367)
Total	總計		85,495	54,019
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動現金流量			
Purchases of fixed assets	購入固定資產		(35,089)	(5,081)
Acquisition of subsidiaries	購買附屬公司	31(c)	–	(18,892)
Acquisition of further interest in a subsidiary	增購附屬公司之權益		(3,555)	–
Purchase of technology know-how	購入技術知識		(1,285)	–
Net cash outflow from investing activities	投資活動之現金流出淨額		(39,929)	(23,973)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動現金流量			
Repayment of bank loans net new bank loans	償還銀行貸款減新增銀行貸款		(19,129)	(3,616)
Capital element of finance lease rental payments	融資租賃中所付租金之資本部份		(18,188)	(10,023)
Net cash outflow from financing activities	融資活動之現金流出淨額		(37,317)	(13,639)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值物之增加淨額		8,249	16,407
Effect of foreign exchange rates change – net	外幣匯率變動之影響淨額		(106)	(135)
Cash and cash equivalents at beginning of year	年初之現金及現金等值物		15,857	(415)
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值物		24,000	15,857
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值物之結餘分析			
Cash and bank balances	現金及銀行結餘		24,000	18,371
Bank overdrafts	銀行透支		–	(2,514)
			24,000	15,857