

# CONSOLIDATED CASH FLOW STATEMENT

## 綜合現金流量報表

For the year ended 31 December 2003

截至二零零三年十二月三十一日止年度

		2003 HK\$'000 千港元	2002 HK\$'000 千港元
<b>OPERATING ACTIVITIES</b>	<b>經營業務</b>		
Profit from operations	經營溢利	61,181	37,542
Adjustments for:	經調整：		
Depreciation and amortisation	折舊及攤銷	12,999	7,980
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	72	9
Interest income	利息收入	(40)	(87)
Operating cash flows before movements in working capital	未計營運資金變動前之 經營現金流量	74,212	45,444
(Increase) decrease in inventories	存貨（增加）減少	(2)	3,292
Increase in trade receivables, bills receivable, deposits and prepayments	應收貿易賬款、 應收票據、按金及 預付款項增加	(14,806)	(24,247)
Increase in trade receivables with insurance coverage	已投保之應收貿易 賬款增加	(50,445)	(41,808)
Increase in trade receivables from a jointly controlled entity	應收一間合營公司 之貿易賬款增加	(22,059)	—
Increase in trade payables, deposits received and accrued charges	應付貿易賬款、 已收按金及 應計費用增加	105,291	15,545
Decrease in amount due to a jointly controlled entity	應付一間合營公司 款項減少	(8,955)	(40,296)
Cash generated from (used in) operations	經營產生 (動用) 之現金	83,236	(42,070)
Interest received	已收利息	40	87
Interest paid	已付利息	(5,366)	(4,132)
Income taxes paid	已付所得稅	(289)	(39)
<b>NET CASH FROM (USED IN) OPERATING ACTIVITIES</b>	<b>經營業務產生（動用） 之現金淨額</b>	<b>77,621</b>	<b>(46,154)</b>
<b>INVESTING ACTIVITIES</b>	<b>投資業務</b>		
Expenditure on product development	產品開發支出	(16,492)	(8,893)
(Increase) decrease in pledged bank deposit	已抵押銀行存款 （增加）減少	(12,615)	35,255
Purchase of property, plant and equipment	購置物業、廠房 及設備	(2,941)	(815)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及 設備所得款項	14	6
<b>NET CASH (USED IN) FROM INVESTING ACTIVITIES</b>	<b>投資業務（動用）產生 之現金淨額</b>	<b>(32,034)</b>	<b>25,553</b>

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FINANCING ACTIVITIES	融資業務		
Increase in advances drawn on trade receivables with insurance coverage	預支已投保 應收貿易賬款之 墊款增加	45,400	37,628
Proceeds on issue of new shares	發行新股份所得款項	31,390	—
Repayment of convertible notes	償還可換股票據	(15,640)	(14,000)
Dividends paid	已付股息	(5,969)	—
Share issue expenses	股份發行開支	(978)	—
Repayment of obligations under finance leases	償還融資租賃之債務	(364)	(682)
NET CASH FROM FINANCING ACTIVITIES	融資業務產生之現金淨額	<u>53,839</u>	<u>22,946</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 增加淨額	99,426	2,345
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣滙率變動之影響	7	(64)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初之現金及 現金等值項目	<u>13,802</u>	<u>11,521</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年終之現金及 現金等值項目	<u>113,235</u>	<u>13,802</u>
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS, representing bank balances and cash	現金及現金等值 項目結餘分析 銀行結餘及現金	<u>113,235</u>	<u>13,802</u>