CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

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	2002	
	Note	HK\$'000	HK\$'000	
	附註	千港元	千港元	
	HA AN TRAINT-INA MA).			
PROFIT/(LOSS) FROM ORDINARY	除稅務調整前之			
ACTIVITIES BEFORE TAXATION	日常業務產生 之溢利/(虧損):	20 551	(76.004)	
ADJUSTMENTS FOR:	利息收入	28,751	(76,994)	
Interest income	利息支出	2 472	(31)	
Interest expenses	利思又山 負商譽確認	3,473	4,468	
Negative goodwill recognised	兵冏管唯祕 折舊	9 901	(3,267)	
Depreciation	不再綜合計算附屬公司	8,801	18,793	
Gain arising from de-consolidation of subsidiaries	不再綜合計算的屬公司 所產生之收益	(42.504)		
		(42,594)	_	
Loss on disposals of property,	出售物業、廠房及		0.4	
plant and equipment	設備之虧損	-	94	
Loss on disposal of other assets	出售其他資產之虧損	(25, 201)	232	
Gain on disposal of leasehold land and buildings	出售租賃土地及樓宇之收益	(37,281)	_	
Provision for impairment of	租賃土地及樓宇之	= 40	7.7 00	
leasehold land and buildings	減值準備	540	5,500	
Provision for impairment of	租賃物業裝修之			
leasehold improvements	減值準備	-	22,375	
Provision for impairment of	傢俬及裝置之		4.000	
furniture and fixtures	減值準備	-	4,888	
Provision for impairment of	廠房及設備之			
plant and equipment	減值準備	-	1,283	
Provision for impairment of other assets	其他資產之減值準備	-	1,865	
Provision for prepayment,	預付款項、訂金及其他			
deposits and other receivables	應收款項之準備	500	_	
Revaluation deficit on leasehold land	租賃土地及樓宇之			
and buildings	重估虧絀		585	
OPERATING LOSS BEFORE WORKING	計入營運資本變動前			
CAPITAL CHANGES	經營虧損	(37,810)	(20,209)	
Decrease/(Increase) in inventories	存貨減少/(增加)	16,680	(14,871)	
Decrease in accounts receivable	應收賬款減少	344	324	
Increase in amount due to	應付直接控股公司			
immediate holding company	款項增加	833	11,815	
Decrease in rental deposits and other deposits	租金訂金及其他訂金			
prepayments, deposits	預付款項、訂金			
and other receivables	及其他應收款項減少	4,941	20,110	
Increase in accounts payable	應付賬款增加	7,850	3,109	
(Decrease)/Increase in other payables	其他應付款項及	·		
and accruals	應計款項(減少)/增加	(23,530)	23,883	
Decrease in rental deposits received	已收租金訂金減少	(326)	(17)	
CASH (USED IN)/GENERATED FROM OPERATIONS	經營業務(所動用)/			
CLOSE (COLD IN) OF THE PROPERTY OF ENAMED IN	所產生的現金	(31,018)	24,144	
Hong Kong profits tax paid	已付香港利得税	(695)	(211)	
Interest paid for finance leases	已付融資租約利息	(50)	(109)	
Interest expenses	利息支出	(3,423)	(4,359)	
Dividends paid	已付股息	(3,423)	(7,560)	
Dividends paid			(7,500)	

Hon Po Group (Lobster King) Limited 漢寶集團 (龍蝦大王) 有限公司 31

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

For the year ended 31 December 2003 截至二零零三年十二月三十一日止年度

		Note 附註	2003 HK\$'000 千港元	2002 HK\$'000 千港元
NET CASH (OUTFLOW)/INFLOW FROM OPERATIONS	經營業務所得現金 (流出)/流入淨額		(35,186)	11,905
CASH FLOWS FROM INVESTING ACTIVITIES	來自投資業務現金流量			
Acquisition of property, plant and equipment	購買物業、廠房及設備	Ì	(15,484)	(135,937)
Acquisition of other assets	購買其他資產		(365)	(1,400)
Acquisition of sourcing business	收購採購業務及/		\ \ \ \ \	,
and/or restaurant operation	或酒樓業務		_	12,824
Disposal of Subsidiaries	出售附屬公司	23	687	
Interest received	已收利息		_	31
Proceeds from disposal of	出售租賃土地及樓宇			31
leasehold land and buildings	所得款項		145,642	_
NET CASH GENERATED FROM/(USED IN)	來自/(用於)投資業務		140,042	
INVESTING ACTIVITIES	現金淨額		130,480	(124,482)
NET CASH INFLOW/(OUTFLOW)	融資活動前現金流入/		95,294	(112,577)
BEFORE FINANCING	(流出)淨額			(112,011)
CASH FLOWS FROM FINANCING	融資活動所得現金流量			
Proceeds from issue of shares	發行股份之所得款項		_	35,000
Share issue expenses	發行股份開支		_	(15,364)
New borrowings	新增貸款		6,000	82,500
Contribution from preference shareholders	來自附屬公司優先股			
of subsidiaries	股東貢獻		6,000	_
Repayment of bank loans	償還銀行貸款		(110,499)	(4,430)
Inception of finance lease	開始融資租約		500	_
Capital elements of finance leases	融資租約資本部分		(696)	(979)
NET CASH (OUTFLOW)/INFLOW	融資活動之現金		(01 0)	(2,72)
FROM FINANCING	(流出)/流入淨額		(98,695)	96,727
NET DECREASE IN CASH AND	現金及等同現金之			
CASH EQUIVALENTS	減少淨額		(3,401)	(15,850)
CASH AND CASH EQUIVALENTS AT	年初之現金及等同現金			
BEGINNING OF THE YEAR			10,803	26,653
CASH AND CASH EQUIVALENTS AT	年終之現金及等同現金		- 402	10.002
END OF THE YEAR			7,402	10,803
ANALYSIS OF BALANCES OF CASH AND	現金及等同現金			
CASH EQUIVALENTS	結餘分析		8 820	21.02=
Cash and bank balances	現金及銀行結餘		7,729	21,927
Bank overdrafts	銀行透支		(327)	(11,124)
			7,402	10,803

The notes on pages 33 to 71 form an integral part of these financial statements.

載於第33至71頁之附註為該等財務報表之組成部分。