

綜合現金流量表附註

Notes to Consolidated Cash Flow Statement

a 購入附屬公司

年內，本集團主要收購湖北新冶鋼有限公司（「新冶鋼」）95%的權益及大連泰富數碼科技有限公司（「大連」）33.3%的權益。於二零零四年十月，新冶鋼在成立時的資產及負債分別被確認為港幣十八億零一百萬元及港幣十億九千二百萬元。大連及其他被收購之公司的資產及負債在收購日的總款額分別被確認為港幣二億七千六百萬元及港幣一億九千二百萬元，亦即等同其賬面值。自收購後，被收購之業務的總收益為港幣五億五千八百萬元，總淨虧損為港幣一百萬元。

大連及其他被收購之公司的總收益及總淨虧損視作為於期初生效的合併業務分別為港幣二千二百萬元及港幣一千萬元。

購入資產淨值及商譽之詳情如下：

以港幣百萬元計算	in HK\$ million	2004
購入作價	Purchase consideration	
支付現金	Cash paid	541
收購之直接成本	Direct costs relating to the acquisition	4
應付賬款	Accounts payable	64
於聯營公司之權益	Interest in an associated company	73
購入作價總額	Total purchase consideration	682
購入資產淨值之公平價值	Fair value of net assets acquired	(668)
商譽	Goodwill	14

此商譽乃來自信息業務的發展潛質。

a Purchase of Subsidiary Companies

During the year, the Group mainly acquired 95% interest in Hubei Xin Yegang Co. Ltd. ('Xin Yegang') and 33.3% interest in Dalian CP Digital Technology Co. Ltd. ('Dalian'). The amounts recognised upon incorporation of Xin Yegang in October 2004 of its assets and liabilities are HK\$1,801 million and HK\$1,092 million respectively. The aggregate amounts recognised, which was same as the carrying amount of Dalian and other acquired companies at the acquisition date of their assets and liabilities are HK\$276 million and HK\$192 million respectively. The acquired business contributed aggregate revenues of HK\$558 million and aggregate net loss of HK\$1 million since acquisition.

The aggregate revenue and aggregate net loss of Dalian and other acquired companies as though the acquisition for the business combinations effected during the period had been the beginning of that period are HK\$22 million and HK\$10 million respectively.

Details of net assets acquired and goodwill are as follows:

The goodwill is attributable to the potential of communications business.

a 購入附屬公司 續

a Purchase of Subsidiary Companies *continued*

以港幣百萬元計算	in HK\$ million	2004
購入資產淨值	Net Assets Acquired	
固定資產	Fixed assets	971
存貨	Inventories	417
應收賬款及預收款項	Accounts receivable and prepayments	335
現金及銀行存款	Cash and bank deposits	354
銀行貸款	Bank loans	(130)
應付賬項及應付款項	Creditors and accruals	(1,037)
稅項撥備	Provision for taxation	(117)
少數股東權益	Minority interests	(125)
		668
減：於聯營公司之權益	Less: Interest in an associated company	(73)
商譽	Goodwill	14
		609
支付方式	Satisfied by	
現金	Cash	545
應付賬款	Accounts payable	64
		609
有關購入附屬公司之現金及等同 現金流出淨額之分析	Analysis of the net outflow of cash and cash equivalents in respect of the purchase of subsidiary companies	
以港幣百萬元計算	in HK\$ million	2004
現金作價	Cash consideration	545
購入之現金及銀行存款	Cash and bank deposits acquired	(354)
		191

截至二零零三年十二月三十一日
止年度內並無收購活動。

There were no acquisitions in the year ended 31 December 2003.

b 出售附屬公司**b Disposal of Subsidiary Companies**

以港幣百萬元計算	in HK\$ million	2004	2003
出售資產淨值	Net Assets Disposal		
固定資產	Fixed assets	50	72
共同控制實體	Jointly controlled entities	26	–
存貨	Inventories	60	6
應收賬款及預付款項	Accounts receivable and prepayments	162	12
現金及銀行存款	Cash and bank deposits	36	3
應付賬款及應付款項	Accounts payable and accruals	(87)	(20)
銀行貸款	Bank loans	(20)	(21)
遞延稅項資產	Deferred tax assets	1	–
少數股東權益	Minority interests	(62)	(37)
商譽	Goodwill	2	–
		168	15
出售溢利	Profit on disposal	112	2
儲備回撥	Release of reserve	(4)	–
		276	17
收入方式	Satisfied by		
現金	Cash	141	17
上市投資	Listed Investment	113	–
應收賬款	Accounts Receivable	22	–
		276	17

有關出售附屬公司之現金及等同
現金流入淨額之分析

Analysis of the net inflow of cash and cash equivalents
in respect of the disposal of subsidiary companies

以港幣百萬元計算	in HK\$ million	2004	2003
現金作價	Cash consideration	141	17
出售之現金及銀行存款	Cash and bank deposits disposed of	(36)	(3)
		105	14

**c 有關銀行貸款、其他
貸款及透支之現金及
等同現金結存之對賬****c Reconciliation of the Balance of Cash and Cash Equivalents
in Respect of Bank Loans, Other Loans and Overdrafts**

以港幣百萬元計算	in HK\$ million	2004	2003
銀行貸款、其他貸款及透支	Bank loans, other loans and overdrafts	811	875
銀行貸款及其他貸款	Bank loans and other loans	(775)	(833)
銀行透支	Bank overdrafts	36	42