

# CONSOLIDATED CASH FLOW STATEMENT

## 綜合現金流量表

For the year ended 31 December 2004 截至二零零四年十二月三十一日止年度

31

	Notes 附註	2004 HK\$'000 千港元	2003 HK\$'000 千港元
<b>(LOSS)/PROFIT BEFORE TAXATION</b>	<b>除稅前(虧損)/溢利</b>		
<b>ADJUSTMENTS FOR:</b>	<b>就以下項目作出調整:</b>	<b>(37,247)</b>	28,751
Interest expenses	利息支出	<b>1,515</b>	3,473
Depreciation	折舊	<b>6,354</b>	8,801
Gain arising from de-consolidation of subsidiaries	不再綜合計算附屬公司 所產生之收益	<b>(7,452)</b>	(42,594)
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	<b>4,710</b>	-
Gain on disposal of property, plant and equipment	出售物業、廠房 及設備之收益	-	(37,281)
Loss on disposal of other assets	出售其他資產之虧損	<b>779</b>	-
Provision for impairment of leasehold land and buildings	租賃土地及樓宇之 減值準備	-	540
Provision for prepayment, deposits and other receivables	預付款項、訂金及 其他應收款項之準備	<b>7,234</b>	500
<b>OPERATING LOSS BEFORE WORKING</b>	<b>計入營運資本變動前</b>	<b>(24,107)</b>	(37,810)
<b>CAPITAL CHANGES</b>	<b>經營虧損</b>	<b>(24,107)</b>	(37,810)
Decrease in inventories	存貨減少	<b>6,940</b>	16,680
Decrease in accounts receivable	應收賬款減少	<b>535</b>	344
Increase in amount due to immediate holding company	應付直接控股公司款項 增加	<b>37,378</b>	833
Decrease in prepayments, deposits and other receivables	預付款項、訂金及 其他應收款項減少	<b>2,923</b>	4,941
(Decrease)/Increase in accounts payable	應付賬款(減少)/增加	<b>(6,077)</b>	7,850
Decrease in other payables and accruals	其他應付款項及應計款項減少	<b>(22,971)</b>	(23,530)
Increase/(decrease) in rental deposits and other deposits	租金訂金及其他 訂金增加/(減少)	<b>6,848</b>	(326)
<b>CASH GENERATED FROM/(USED IN)</b>	<b>經營業務所產生/(所動用)</b>		
<b>OPERATIONS</b>	<b>之現金</b>	<b>1,469</b>	(31,018)
Hong Kong profits tax paid	已付香港利得稅	<b>(481)</b>	(695)
Interest paid for finance leases	已付融資租約利息	<b>(44)</b>	(50)
Interest expenses	利息支出	<b>(1,471)</b>	(3,423)

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<b>NET CASH OUTFLOW FROM OPERATIONS</b>	<b>經營業務 現金流出淨額</b>	<b>(527)</b>	<b>(35,186)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>來自投資業務 現金流量</b>		
Acquisition of property, plant and equipment	購買物業、廠房及設備	(122)	(15,484)
Proceeds from disposal of other assets	出售其他資產所得款項	1,645	–
Acquisition of other assets	購買其他資產	(11)	(365)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	11,701	145,642
Disposal of subsidiaries	出售附屬公司	(41)	687
<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>來自投資業務 現金淨額</b>	<b>13,172</b>	<b>130,480</b>
<b>NET CASH INFLOW BEFORE FINANCING</b>	<b>融資活動前現金 流入淨額</b>	<b>12,645</b>	<b>95,294</b>
<b>CASH FLOWS FROM FINANCING</b>	<b>融資活動所得現金流量</b>		
Contribution from preference shareholders	來自優先股股東貢獻	–	6,000
New borrowings	新增貸款	–	6,000
Repayment of bank loans and other loan	償還銀行貸款及其他貸款	(8,761)	(110,499)
Capital elements of finance leases	償還融資租約本金部分	(751)	(696)
Inception of finance lease	開始融資租約	–	500
<b>NET CASH USED IN FINANCING</b>	<b>融資活動所用現金淨額</b>	<b>(9,512)</b>	<b>(98,695)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>現金及等同現金之 增加／(減少)淨額</b>	<b>3,133</b>	<b>(3,401)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>年初之現金及 等同現金</b>	<b>7,402</b>	<b>10,803</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>年終之現金及 等同現金</b>	<b>10,535</b>	<b>7,402</b>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及等同現金 結餘分析</b>		
Cash and bank balances	現金及銀行結餘	10,535	7,729
Bank overdrafts	銀行透支	–	(327)
		<b>10,535</b>	<b>7,402</b>

The notes on pages 33 to 73 form an integral part of these financial statements.

載於第33至73頁之附註為此等財務報表之組成部分。