

綜合現金流量表 CONSOLIDATED CASH FLOW STATEMENT

截至二零零零年十二月三十一日止年度
For the year ended 31st December, 2000

		2000 港幣千元 HK\$'000	1999 港幣千元 HK\$'000
來自經營業務之現金 流入淨額 (附註甲)	Net cash inflow from operating activities (Note a)	281,466	402,777
投資回報及融資費用	Returns on investments and servicing of finance		
已收利息	Interest received	90,280	28,143
已付利息	Interest paid	(41,375)	(27,352)
已付融資租約費用	Finance lease charges paid	-	(112)
已付股息	Dividends paid	(65,094)	(22,607)
已付附屬公司少數 股東股息	Dividends paid to minority shareholders of subsidiaries	(6,589)	(13,794)
投資回報及融資費用 之現金流出淨額	Net cash outflow from returns on investments and servicing of finance	(22,778)	(35,722)
稅項	Taxation		
已付香港利得稅	Hong Kong Profits Tax paid	(10,102)	(17,444)
已付海外稅款	Taxation in other jurisdictions paid	(5,127)	-
退回稅項	Tax refunded	8,259	4,167
稅項之現金流出淨額	Net cash outflow from taxation	(6,970)	(13,277)
投資活動	Investing activities		
出售附屬公司所得款項 (減除 已出售現金及現金等值 項目淨額) (附註丙)	Proceeds from disposal of subsidiaries (net of cash and cash equivalent disposed of) (Note c)	1,373,208	-
出售證券投資所得款項	Proceeds from disposal of investments in securities	11,310	-
出售物業、廠房及設備 所得款項	Proceeds from disposal of property, plant and equipment	5,341	3,519
購入物業、廠房及設備	Purchase of property, plant and equipment	(145,486)	(132,809)
墊支予聯營公司淨額	Net advances to associates	(48,598)	(11,692)
聯營公司權益之增加	Increase in interests in associates	(2,644)	-
支付購入證券投資款項	Payment for acquisition of investments in securities	-	(252)
投資活動之現金流入(流出)淨額	Net cash inflow (outflow) from investing activities	1,193,131	(141,234)

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融資		
籌集銀行貸款	33,208	1,600
發行股份後收取的現金	13,629	12,547
附屬公司少數股東 之資本貢獻	9,290	320
償還長期銀行貸款	(3,869)	(48,022)
購回股份	(2,550)	-
償還融資租約承擔	(1,631)	(983)
融資之現金流入(流出)淨額 (附註乙)	48,077	(34,538)
現金及現金等值項目增加	1,492,926	178,006
年初之現金及現金等值項目	348,173	169,628
滙率變動之影響	(52,369)	539
年終之現金及現金等值項目	1,788,730	348,173
現金及現金等值項目 結存分析		
銀行存款、現金及 銀行結存	2,065,477	553,941
銀行貸款及透支	(276,747)	(205,768)
	1,788,730	348,173

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附註：

Notes:

(甲) 經營溢利與來自經營業務之
現金流入淨額對賬

(a) Reconciliation of profit before taxation to net cash inflow from operating activities

		2000 港幣千元 HK\$'000	1999 港幣千元 HK\$'000
除稅前溢利	Profit before taxation	1,116,351	224,550
應佔聯營公司業績	Share of results of associates	(2,611)	130
折舊及攤銷	Depreciation and amortisation	120,245	133,131
出售已終止業務之溢利	Profit on disposal of discontinued operations	(783,762)	-
利息支出	Interest expenses	41,375	27,352
利息收入	Interest income	(90,280)	(28,143)
融資租約費用	Finance lease charges	-	112
重估投資物業之虧絀	Deficit on revaluation of investment properties	21,515	-
證券投資減值撥備	Provision for diminution in value of investments in securities	-	12,367
出售物業、廠房 及設備之虧損	Loss on disposal of property, plant and equipment	2,191	640
出售投資證券收益	Gain on disposal of investments in securities	(4,521)	-
投資證券未實現之淨虧損	Net unrealised loss on investments in securities	1,783	-
呆壞賬撥備	Provision against bad and doubtful debts	5,606	-
聯營公司貸款撥備	Provision for loan advanced to an associate	13,000	-
存貨增加	Increase in inventories	(128,797)	(168,099)
貿易及其他應收賬款增加	Increase in trade and other receivables	(200,298)	(161,142)
訂金及預付款項減少	Decrease in deposits and prepayments	14,398	80,853
投資證券增加	Increase in investments in securities	(9,060)	-
貿易及其他應付賬款增加	Increase in trade and other payables	129,223	154,499
信託收據貸款增加	Increase in trust receipts loans	35,108	126,527
經營業務現金流入淨額	Net cash inflow from operating activities	281,466	402,777

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附註：(續)

Notes: (Continued)

(乙) 年內融資變動分析

(b) Analysis of changes in financing during the year

		股本及 股份溢價 Share capital and share premium 港幣千元 HK\$'000	長期 銀行貸款 Long-term bank loans 港幣千元 HK\$'000	融資 租約承擔 Obligations under finance leases 港幣千元 HK\$'000	少數 股東權益 Minority interests 港幣千元 HK\$'000
於一九九九年一月一日	At 1.1.1999	171,830	50,291	514	240,866
訂立融資租約	Inception of finance leases	-	-	2,100	-
融資之現金流入	Cash inflow from financing	12,547	1,600	-	320
融資之現金流出	Cash outflow from financing	-	(48,022)	(983)	-
少數股東應佔溢利	Minority interests' share of profits	-	-	-	44,707
已付附屬公司 少數股東之股息	Dividends paid to minority shareholders of subsidiaries	-	-	-	(13,794)
外幣滙率調整	Exchange rate realignment	-	-	-	2
於一九九九年 十二月三十一日及 二零零零年一月一日	At 31.12.1999 and 1.1.2000	184,377	3,869	1,631	272,101
融資之現金流入	Cash inflow from financing	13,629	33,208	-	9,290
融資之現金流出	Cash outflow from financing	(2,550)	(3,869)	(1,631)	-
少數股東應佔溢利	Minority interests' share of profits	-	-	-	263,425
已付附屬公司 少數股東之股息	Dividends paid to minority shareholders of subsidiaries	-	-	-	(6,589)
出售附屬公司	Disposal of subsidiaries	-	-	-	(18,517)
於二零零零年 十二月三十一日	At 31.12.2000	195,456	33,208	-	519,710

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附註：(續)

Notes: (Continued)

(丙) 出售附屬公司

(c) Disposal of subsidiaries

		2000 港幣千元 HK\$'000	1999 港幣千元 HK\$'000
物業、廠房及設備	Property, plant and equipment	514,638	-
存貨	Inventories	87,074	-
貿易及其他應收賬款	Trade and other receivables	220,639	-
銀行存款、現金及銀行結餘	Bank deposits, cash and bank balances	70,626	-
貿易及其他應付賬款	Trade and other payables	(165,786)	-
應付稅項	Tax payable	(25,067)	-
遞延稅項	Deferred taxation	(23,535)	-
少數股東權益	Minority interests	(18,517)	-
		<u>660,072</u>	<u>-</u>
出售所得收益	Gain on disposal	783,762	-
總代價	Total consideration	<u>1,443,834</u>	<u>-</u>
支付方式：	Satisfied by:		
現金及現金等值項目	Cash and cash equivalents	<u>1,443,834</u>	<u>-</u>
出售產生之現金流入淨額	Net cash inflow arising on disposal		
現金代價	Cash consideration	1,443,834	-
已出售銀行存款、 現金及銀行結餘	Bank deposits, cash and bank balances disposed of	<u>(70,626)</u>	<u>-</u>
		<u>1,373,208</u>	<u>-</u>

出售附屬公司對本集團在本年度及過往年度業績之影響於財務報表附註六披露。

The impact of the disposed subsidiaries on the Group's results in the current and prior years is disclosed in note 6 to the financial statements.

年內，此等已出售附屬公司對本集團之經營現金貢獻港幣186,000,000元，就投資回報淨額及融資費用支付港幣35,000,000元，支付稅項港幣2,000,000元，就投資活動貢獻港幣31,000,000元，以及就融資活動支付港幣486,000,000元。

During the year, these disposed subsidiaries contributed HK\$186 million to the Group's net operating cash flow, paid HK\$35 million in respect of the net returns on investment and servicing of finance, paid tax liabilities of HK\$2 million and contributed HK\$31 million in respect of investing activities and paid HK\$486 million in respect of financing activities.