

綜合現金流量表 Consolidated Cash Flow Statement

截至二零零二年十二月三十一日止年度

For the year ended 31st December, 2002

		二零零二年 2002 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000
	附註 Note		
經營業務	OPERATING ACTIVITIES		
除稅前虧損	Loss before taxation	(397,756)	(190,963)
就以下各項所作調整：	Adjustments for:		
利息支出	Interest expenses	3,064	2,676
利息收入	Interest income	(1,189)	(4,403)
向一間聯營公司 貸款撥備	Allowance for loans to an associate	1,500	4,500
陳舊存貨撥備	Allowance for inventory obsolescence	1,774	2,045
呆壞賬撥備	Allowance for bad and doubtful debts	5,215	15,929
電影版權按金撥備	Allowance for film rights deposits	30,000	—
物業、機器及設備 折舊及攤銷	Depreciation and amortisation of property, plant and equipment	16,572	19,015
以可換股票據收取 之發行收入	Distribution fee income settled by convertible notes received	(33,800)	—
視為出售一間聯營公司 所得溢利	Gain on deemed disposal of an associate	—	(21,200)
已確認減值虧損	Impairment loss recognised	260,472	104,065
商譽攤銷	Amortisation of goodwill	17,582	16,497
投資物業估值 減少	Revaluation decrease on investment properties	3,775	—
出售物業、機器及 設備之虧損	Loss on disposal of property, plant and equipment	1,323	901
應佔聯營公司業績	Share of results of associates	11,960	17,316
銷售與聯營公司 之未變現溢利對銷	Unrealised gain on sales to associates eliminated	822	—
營運資金變動前之 經營現金流量	Operating cash flows before movements in working capital	(78,686)	(33,622)
存貨減少(增加)	Decrease (increase) in inventories	7,283	(7,844)
電影版權減少(增加)	Decrease (increase) in film rights	8,948	(171,888)
製作中電影減少(增加)	Decrease (increase) in films in progress	21,687	(26,133)
貿易應收賬款減少(增加)	Decrease (increase) in trade debtors	37,721	(49,535)
按金及預付款項減少	Decrease in deposits and prepayments	22,561	63,645
應收聯營公司款項增加	Increase in amounts due from associates	(174)	(106)
應收關連公司款項 減少	Decrease in amount due from related companies	22,750	219,828
貿易應付賬款(減少)增加	(Decrease) increase in trade creditors	(13,347)	15,213
其他應付賬款及應計項目 減少	Decrease in other creditors and accruals	(16,386)	(52,255)
應付聯營公司款項 (減少)增加	(Decrease) increase in amounts due to associates	(190)	190
一間聯營公司之按金增加	Increase in deposit from an associate	5,000	—
營運產生(所用)現金	Cash from (used in) operations	17,167	(42,507)
已付海外所得稅	Overseas income tax paid	(2,673)	(274)
經營業務產生(所用)之 現金淨額	NET CASH FROM (USED IN) OPERATING ACTIVITIES	14,494	(42,781)

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投資業務	INVESTING ACTIVITIES			
出售物業、機器及設備 所得款項	Proceeds from disposal of property, plant and equipment		6,387	242
購入聯營公司	Acquisition of associates		(40,000)	(80,601)
購入附屬公司(已扣除 所獲之現金及現金等值)	Acquisition of subsidiaries (net of cash and cash equivalents acquired)	31	—	(178,961)
已抵押銀行存款 減少	Decrease in pledged bank deposits		—	21,991
已收利息	Interest received		1,189	4,403
於聯營公司投資	Investments in associates		(31,004)	(3,860)
所投資公司所欠貸款	Loan advanced to an investee company		(4,163)	(250)
購入物業、機器 及設備	Purchase of property, plant and equipment		(6,059)	(81,712)
投資按金	Deposit for investment		(49,000)	—
投資業務所用現金 淨額	NET CASH USED IN INVESTING ACTIVITIES		(122,650)	(318,748)
融資業務	FINANCING ACTIVITIES			
發行股份所得款項	Proceeds from issue of shares		221,607	—
已付利息	Interest paid		(4,568)	(1,172)
償還銀行貸款	Repayment of bank loan		(1,862)	—
償還可換股貸款票據	Repayments of convertible loan notes		(50,000)	—
償還其他貸款	Repayment of other loan		(25,000)	—
股份發行支出	Share issuing expenses		(6,732)	—
新借銀行貸款	New bank loan raised		—	21,000
新借其他貸款	Other loan raised		—	25,000
發行可換股貸款 票據所得款項	Proceeds from issue of convertible loan notes		—	70,000
融資業務產生之 現金流入淨額	NET CASH FROM FINANCING ACTIVITIES		133,445	114,828
現金及現金等值增加 (減少)淨額	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		25,289	(246,701)
年初之現金及 現金等值	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		46,969	293,737
外幣匯率變動之 影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGES		564	(67)
年終之現金及 現金等值	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		72,822	46,969
銀行結存及現金	Bank balances and cash		72,822	46,969