



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
Year ended 31 December 2002

	附註 Notes	二零零二年 2002 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000 (重新列值) (Restated)
經營業務之現金流轉			
CASH FLOWS FROM OPERATING ACTIVITIES			
除稅前盈利／(虧損)		(180,552)	20,746
已就以下作調整：			
財務成本		261	96
應佔聯營公司及共同控制實體盈利及虧損		4,772	60
折舊	6	6,167	2,348
綜合香港以外附屬公司帶來之外匯差價		(38)	41
退回就投資物業已付之按金所致虧損	6	1,296	-
銀行利息收入	6	(1,851)	(4,610)
出售固定資產所致虧損	6	229	564
出售投資物業所致虧損	6	-	112
出售附屬公司之收入	6	-	(30,809)
攤薄附屬公司部份權益所致虧損	6	87,088	-
陳舊存貨撥備	6	8,881	3,395
應收賬款之呆壞賬撥備	6	576	1,527
就投資物業已付按金減值所作撥備撥回	6	-	(1,000)
租賃土地及樓宇減值撥備	6	8,000	-
在建工程減值撥備	6	2,451	-
發展中物業減值撥備	6	1,400	400
商譽攤銷	6	20,202	7,816
商譽減值	6	-	5,000
就待售已完成物業減值所作撥備／(撥備撥回)	6	13,077	(5,050)
短期上市股本投資未變現持有收益減虧損淨額	6	2,903	(1,088)

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未計營運資金 變動前經營虧損	Operating loss before working capital changes	(25,138)	(452)
租賃按金減少／(增加)	Decrease/(increase) in a rental deposit	10,870	(10,870)
短期投資減少	Decrease in short term investments	1,494	2,121
存貨減少／(增加)	Decrease/(increase) in inventories	(28,723)	29,421
待售已完成物業減少	Decrease in completed properties held for sale	39,273	14,200
應收賬款增加	Increase in trade receivables	(50,083)	(30,087)
其他應收款項、按金及 預付款項減少／(增加)	Decrease/(increase) in other receivables, deposits and prepayments	(68,408)	11,126
應收貸款減少／(增加)	Decrease/(increase) in loan receivables	14,500	(57,500)
應付賬款增加／(減少)	Increase/(decrease) in trade payables	65,708	(24,418)
其他應付款項及應計項目 增加	Increase in other payables and accruals	63,067	25,483
經營業務帶來／ (所用)之現金	Cash generated from/(used in) operating activities	22,560	(40,976)
已付稅項	Tax paid	(1,668)	(2,686)
已付利息	Interest paid	(261)	(96)
經營業務之現金 流入／(流出)淨額	Net cash inflow/(outflow) from operating activities	20,631	(43,758)
投資業務之現金流轉	CASH FLOWS FROM INVESTING ACTIVITIES		
已收銀行利息	Bank interest received	1,851	4,610
購買固定資產	Purchases of fixed assets	(62,864)	(93,711)
收購附屬公司	Acquisition of subsidiaries	1,158	35,667
於共同控制實體之投資	Investments in jointly-controlled entities	(9,433)	(10,721)
於一間聯營公司之投資	Investment in an associate	-	(2,264)
聯營公司還款	Repayments from associates	14,838	31
共同控制實體墊支	Advances to jointly-controlled entities	(5,720)	(4,045)
原有到期日超過 三個月之定期存款 減少／(增加)	Decrease/(increase) in time deposits with original maturity of more than three months	(26,751)	74,706
出售固定資產之收入	Proceeds from disposal of fixed assets	84	86
退回就投資物業 已付之按金	Refund of deposits paid for investment properties	13,504	-
出售投資物業之 收入	Proceeds from disposal of investment properties	-	4,588
出售及部份攤薄附屬 公司權益	Disposal and partial divestment of subsidiaries	(34,142)	24,260



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投資業務之現金 流入／(流出)淨額	Net cash inflow/(outflow) from investing activities	(107,475)	33,207
融資之 現金流轉	CASH FLOWS FROM FINANCING ACTIVITIES		
發行股份	Issue of shares 28	-	195,000
發行股份開支	Share issue expenses 28	-	(5,174)
少數股東注資	Capital injection from minority shareholders	141	-
聯營公司墊款	Advances from associates	17,306	-
新借銀行貸款	New bank loans	9,434	-
新借其他貸款	New other loans	1,698	-
償還銀行貸款	Repayment of bank loans	(9,434)	(2,663)
償還其他貸款	Repayment of other loans	(1,698)	(1,259)
應付融資租賃之資本部分	Capital elements of finance lease payables	-	(32)
融資之現金流入淨額	Net cash inflow from financing activities	17,447	185,872
現金及現金等值 增加／(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(69,397)	175,321
年初之現金及現金等值	Cash and cash equivalents at beginning of year	208,513	33,192
年終之現金及 現金等值	CASH AND CASH EQUIVALENTS AT END OF YEAR	139,116	208,513
現金及現金等值 結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行結餘	Cash and bank balances 25	117,416	119,131
原有到期日不足三個月之 定期存款	Time deposits with original maturity of less than three months	21,700	89,382
		139,116	208,513