

# 綜合現金流量表

## Consolidated Statement of Cash Flow

截至二零零二年十二月三十一日止年度 For the year ended 31st December, 2002

		附註 Note	二零零二年 2002 港幣千元 HK\$'000	二零零一年 2001 港幣千元 HK\$'000
<b>經營業務</b>	<b>OPERATING ACTIVITIES</b>			
稅前虧損	Loss before taxation		(111,711)	(105,970)
下列調整：	Adjustments for:			
折舊及攤銷	Depreciation and amortisation		1,886	2,244
利息收入	Interest income		(662)	(6,981)
利息開支	Interest expense		10,330	23,203
投資物業重估減值	Deficit on revaluation of investment properties		1,882	3,400
待售物業撥備	Allowance for properties held for sale		4,784	-
待發展土地之已確認減值虧損	Impairment loss recognised in respect of land pending development		4,229	9,550
應佔聯營公司業績	Share of results of associates		2,022	15,332
貸款予聯營公司之撥備	Allowance for advance to an associate		75,000	28,543
出售附屬公司之收益	Gain on disposal of subsidiaries		(173)	(33)
長期投資之已確認減值虧損	Impairment loss recognised in respect of long-term investments		-	7,214
商譽之已確認減值虧損	Impairment loss recognised in respect of goodwill		-	625
出售物業、廠房及設備之虧損	Loss on disposal of property, plant and equipment		-	84
出售聯營公司之收益	Gain on disposal of an associate		-	(833)
營運資金變動前之營運現金流量	Operating cash flow before movements in working capital		(12,413)	(23,622)
存貨增加	Increase in inventories		(1,852)	(5,762)
貿易及其他應收款項減少(增加)	Decrease (increase) in trade and other receivables		16	(5,650)
貿易及其他應付款項增加	Increase in trade and other payables		1,836	8,910
待售物業減少	Decrease in properties held for sale		-	1,868
發展中物業增加	Increase in properties under development		-	(8)
應收聯營公司款項增加	Increase in amount due from an associate		-	(2,000)
應付同系附屬公司款項增加	Increase in amount due to a fellow subsidiary		-	8,700
經營業務所用之現金	Cash used in operations		(12,413)	(17,564)
退回(已付)所得稅	Income tax refunded (paid)		213	(56)
<b>經營業務所用之現金淨額</b>	<b>NET CASH USED IN OPERATING ACTIVITIES</b>		<b>(12,200)</b>	<b>(17,620)</b>
<b>投資活動</b>	<b>INVESTING ACTIVITIES</b>			
已收利息	Interest received		662	6,981
購入物業、廠房及設備	Purchase of property, plant and equipment		(1,305)	(7,484)
出售附屬公司所得款項(已扣除已出售現金及現金等值)	Proceeds from disposal of subsidiaries (net of cash and cash equivalents disposed of)	34	(4,465)	(992)
聯營公司償還墊款	Repayment of advances to associates		4,724	31,497
出售聯營公司所得款項	Proceeds from disposal of an associate		-	7,775
購入長期投資	Acquisition of long-term investments		-	(3,191)
購入附屬公司	Acquisition of subsidiaries		-	(15,522)
<b>投資活動(所用)所得現金淨額</b>	<b>NET CASH (USED IN) FROM INVESTING ACTIVITIES</b>		<b>(384)</b>	<b>19,064</b>

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		二零零二年 2002 港幣千元 HK\$'000	二零零一年 2001 港幣千元 HK\$'000
<b>融資</b>	<b>FINANCING ACTIVITIES</b>		
已付利息	Interest paid	(10,330)	(23,203)
發行股份所得款項淨額	Net proceeds from issue of shares	66,000	–
最終控股公司墊款	Advance from ultimate holding company	3,000	–
少數股東墊款	Advances from minority shareholders	13,838	–
居間控股公司(還款)墊款	(Repayment to) advance from an intermediate holding company	(63,471)	3,612
償還銀行借貸	Repayment of bank borrowings	(10,508)	(19,188)
新增銀行借貸	New bank borrowings raised	16,790	9,827
關連公司墊款	Advance from a related company	419	–
附屬公司少數股東之注資	Capital contributions from minority shareholders of subsidiaries	–	7,670
貸款予聯營公司	Advance to an associate	–	4,636
<b>融資所得(所用)現金淨額</b>	<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b>	<b>15,738</b>	<b>(16,646)</b>
<b>現金及現金等值之增加(減少)</b>	<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,154</b>	<b>(15,202)</b>
於一月一日之現金及現金等值	CASH AND CASH EQUIVALENTS AT 1ST JANUARY	(631)	13,936
匯率變動影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGES	–	635
於十二月三十一日之現金及現金等值	CASH AND CASH EQUIVALENTS AT 31ST DECEMBER	<b>2,523</b>	<b>(631)</b>
<b>現金及現金等值結餘分析</b>	<b>ANALYSIS OF THE BALANCE OF CASH AND CASH EQUIVALENTS</b>		
銀行結餘及現金	Bank balances and cash	2,523	17,290
銀行透支	Bank overdrafts	–	(17,921)
		<b>2,523</b>	<b>(631)</b>