

Consolidated Cash Flow Statement 綜合現金流量表

For the period from 1 April 2002 to 31 December 2002 由二零零二年四月一日起至二零零二年十二月三十一日止期間

	NOTES	1.4.2002 to 31.12.2002 HK\$'000	1.4.2001 to 31.3.2002 HK\$'000 (Restated)
	附註	由二零零二年 四月一日起至 二零零二年 十二月三十一日 止 千港元	由二零零一年 四月一日起至 二零零二年 三月三十一日 止 千港元 (重新列賬)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Loss before taxation	除稅前虧損	(304,153)	(681,396)
Adjustments for:	調整:		
Share of results of associates	應佔聯營公司業績	33,463	129,288
Allowance for short term Investment deposit	短期投資訂金之撥備	23,000	-
Depreciation and amortisation of property, plant and equipment	物業、機器及設備之折舊及攤銷	18,575	37,368
Interest income	利息收入	(10,679)	(9,145)
Interest expenses	利息開支	11,858	13,723
Loss on disposal of property, plant and equipment	出售物業、機器及設備之虧損	2,042	3,066
Finance lease charges	融資租約費用	850	1,679
Unrealised holding loss on other investments	持有其他投資之未變現虧損	733	95
Loss (gain) on deemed disposal/disposal of subsidiaries	被視作出售/出售附屬公司之虧損(收益)	1,712	(2,373)
Amortisation of goodwill arising on acquisition of subsidiaries	收購附屬公司產生之商譽攤銷	165	11,961
Allowance for advances to service suppliers	墊款予服務供應商之撥備	162,122	47,263
Allowance for irrecoverable trade debts	不可收回貿易債項之撥備	22,813	9,877
Impairment loss recognised in respect of leasehold land and buildings	租賃土地及樓宇之已確認減值虧損	12,281	190,631
Impairment loss recognised in respect of properties under construction	在建物業之已確認減值虧損	1,000	4,728
Impairment loss recognised in respect of motor vehicles held by subsidiaries carrying on the business of transportation services	從事客運服務業務之附屬公司持有汽車之已確認減值虧損	-	47,575
Impairment loss recognised in respect of goodwill arising on acquisition of a subsidiary	收購一間附屬公司產生之商譽之已確認減值虧損	-	47,846
Impairment loss recognised in respect of goodwill reserve arising from acquisition of subsidiaries	收購附屬公司產生之商譽儲備之已確認減值虧損	-	7,103
Impairment loss recognised in respect of long term investment deposits	長期投資訂金之已確認減值虧損	-	64,600
Impairment loss recognised in respect of goodwill reserve arising from acquisition of an associate	收購一間聯營公司產生之商譽儲備之已確認減值虧損	-	8,439
Loss on disposal of other investments	出售其他投資之虧損	-	4,423
Provision for profit warranty upon partial disposal of a subsidiary	出售一間附屬公司部份權益時之溢利保證撥備	-	3,885
Deficit arising from revaluation of investment property	重估投資物業產生之虧絀	-	7
OPERATING CASH FLOWS BEFORE MOVEMENT IN WORKING CAPITAL	營運資金變動前之經營現金流量	(24,218)	(59,357)

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MOVEMENT IN WORKING CAPITAL	營運資金之變動		
Decrease in inventories	存貨減少	254	3,249
Increase in amounts due from related companies	應收關連公司款項增加	(11,989)	(243)
Increase in amounts due from associates	應收聯營公司款項增加	(1,267)	(3,137)
Increase in trade and other receivables	貿易及其他應收賬款增加	(9,153)	(116,736)
(Increase) decrease in trading cash balances	貿易現金結餘(增加)減少	(469)	180
Decrease in trade and other payables	貿易及其他應付賬款減少	(6,305)	(127,326)
Increase in amounts due to associates	應付聯營公司款項增加	7,372	10,925
Increase in amounts due to related companies	應付關連公司款項增加	4,443	7,164
		(17,114)	(225,924)
Cash used in operations	經營業務所用現金	(41,332)	(285,281)
Interest paid	已付利息	(8,616)	(12,628)
Finance lease charges paid	已付融資租約費用	(850)	(1,679)
Taxation in other jurisdictions refunded	退回其他司法權區之稅項	99	161
Hong Kong Profits Tax paid	已付香港利得稅	-	(109)
NET CASH USED IN OPERATING ACTIVITIES	經營業務所用現金	(50,699)	(299,536)
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Investment in an associate	於一間聯營公司之投資	(300,217)	(500)
Long term investment deposits paid	已付長期投資之訂金	(99,400)	(89,487)
Net cash outflow to loans advanced to certain overseas companies and individuals	向若干海外公司及個人墊支貸款之現金流出淨額	(22,272)	-
Acquisition of additional interest in a subsidiary	增購一間附屬公司之權益	(10,169)	-
Purchase of other investments	購買其他投資	(6,008)	(9,270)
Purchase of property, plant and equipment	購買物業、機器及設備	(3,489)	(3,308)
Deemed disposal/disposal of subsidiaries (net of cash and cash equivalents disposed of)	被視作出售/出售附屬公司(扣除已出售之現金及現金等值項目)	(1,448)	3,000
Repayment of loan receivables	償還應收貸款	10,000	13,000
Interest received	已收利息	6,368	730
Short term investment deposit refunded	退回短期投資之訂金	5,000	28,000
Bank deposits released (pledged)	解除(抵押)銀行存款	1,217	(2,019)
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項	900	2,347
Deposit refunded	退回訂金	-	20,000
Proceeds from disposal of other investments	出售其他投資所得款項	-	4,577
Dividend received from an associate	已收一間聯營公司股息	-	1,047
Bank deposit released	已解除之銀行存款	-	74
Purchase of a subsidiary (net of cash and cash equivalents acquired)	收購一間附屬公司(扣除已購入之現金及現金等值項目)	-	(60,292)
NET CASH USED IN INVESTING ACTIVITIES	投資活動所用現金淨額	(419,518)	(92,101)

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	附註		
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Proceeds from issue of convertible notes	發行可換股票據所得款項	370,000	–
Proceeds from issue of new shares for cash, net of expenses of HK\$2,915,000 (1.4.2001 to 31.3.2002: HK\$2,680,000)	發行新股所得現金款項 扣除2,915,000港元支出 (由二零零一年四月一日起至 二零零二年三月三十一日止: 2,680,000港元)	206,685	100,800
Net cash inflow from other borrowings	其他借貸之現金流入淨額	150,000	–
Net cash inflow from loans from related companies	關連公司貸款之現金流入淨額	6,474	–
Repayment of bank loans and other loans	償還銀行貸款及其他貸款	(139,024)	(37,555)
Repayment of obligations under finance leases and sale and lease back arrangements	償還融資租約及 售後租回協議承擔	(7,376)	(14,112)
Repurchase of shares	購回股份	(5,896)	–
New bank loans and other loans raised	新造銀行貸款及其他貸款	–	147,390
Proceeds from sale and lease back arrangements	售後租回協議所得款項	–	8,520
NET CASH FROM FINANCING ACTIVITIES	融資活動所得現金淨額	580,863	205,043
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之增加 (減少)淨額	110,646	(186,594)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD/YEAR	期/年初之現金及 現金等值項目	(56,969)	129,465
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外匯匯率變動影響	116	160
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD/YEAR	期/年終之現金及 現金等值項目	53,793	(56,969)