

綜合現金流量報表 CASH FLOW STATEMENT

截至二零零二年十二月三十一日止年度

For the year ended 31 December 2002

	NOTES 附註	2002 HK\$'000 千港元	2001 HK\$'000 千港元
OPERATING ACTIVITIES			
Profit from operations	經營溢利	37,542	27,886
Adjustments for:	經調整：		
Depreciation and amortisation	折舊及攤銷	7,980	13,708
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備之虧損(收益)	9	(58)
Interest income	利息收入	(87)	(328)
Impairment loss recognised in respect of intangible assets	無形資產之已確認減值虧損	—	1,249
Gain on disposal of a subsidiary	出售一間附屬公司之收益	—	(26,307)
Loss arising from discontinuance of an operation	終止業務產生之虧損	—	11,494
Operating cash flows before movements in working capital	未計營運資本變動前之經營現金流量	45,444	27,644
Decrease (increase) in inventories	存貨減少(增加)	3,292	(9,321)
Increase in trade receivables, bills receivable, deposits and prepayments	貿易應收賬款、應收票據、按金及預付款項增加	(24,247)	(45,186)
Increase in trade receivables with insurance coverage	已投保之應收貿易賬款增加	(41,808)	—
Increase in trade payables, deposits received and accrued charges	貿易應付賬款、已收按金及應計費用增加	15,545	38,236
(Decrease) increase in amount due to a jointly controlled entity	應付一間合營公司款項(減少)增加	(40,296)	49,251
Cash (used in) generated from operations	經營(動用)來自經營之現金	(42,070)	60,624
Interest received	已收利息	87	328
Interest paid	已付利息	(4,132)	(15,659)
Income taxes paid	已付所得稅	(39)	—
NET CASH (USED IN) FROM OPERATING ACTIVITIES	經營業務(動用)來自經營業務之現金淨額	(46,154)	45,293
INVESTING ACTIVITIES			
Decrease (increase) in pledged bank deposit	已抵押銀行存款減少(增加)	35,255	(35,255)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	6	411
Expenditure on product development	產品開發支出	(8,893)	(9,355)
Purchase of property, plant and equipment	購置物業、廠房及設備	(815)	(3,734)
Purchase of a subsidiary (net of cash and cash equivalents acquired)	購買一間附屬公司(扣除所收購之現金及現金等值項目)	—	53
Disposal of a subsidiary (net of cash and cash equivalents disposed of)	出售一間附屬公司(扣除所出售之現金及現金等值項目)	—	(14,105)
NET CASH FROM (USED IN) INVESTING ACTIVITIES	投資業務來自(動用)投資業務之現金淨額	25,553	(61,985)

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量報表

For the year ended 31 December 2002

截至二零零二年十二月三十一日止年度

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FINANCING ACTIVITIES	融資業務		
Advances drawn on trade receivables with insurance coverage	預支已投保 應收貿易賬款之墊款	37,628	—
Repayment of convertible notes	償還可換股票據	(14,000)	(7,418)
Repayment of obligations under finance leases	償還融資租賃之債務	(682)	(1,439)
Proceeds on issue of new shares	發行新股份所得款項	—	41,740
Share issue expenses	股份發行開支	—	(2,931)
New bank and other borrowings raised	新造銀行及其他借貸	—	23,153
Repayment of bank and other borrowings	償還銀行及其他借貸	—	(33,750)
Amount repaid to minority shareholder of a subsidiary	向一間附屬公司之 少數股東償還款項	—	(2,339)
Amounts repaid to directors	向董事償還款項	—	(2,083)
NET CASH FROM FINANCING ACTIVITIES	融資業務之現金淨額	22,946	14,933
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 增加(減少)淨額	2,345	(1,759)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣滙率變動之影響	(64)	(2)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初之現金及 現金等值項目	11,521	13,282
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年終之現金及 現金等值項目	13,802	11,521
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值 項目結餘分析		
Bank balances and cash	銀行結餘及現金	13,802	11,675
Bank overdrafts	銀行透支	—	(154)
		13,802	11,521