

## Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 30 June 2003  
截至二零零三年六月三十日止年度

		Year ended 30 June 2003 截至 二零零三年 六月三十日 止年度 HK\$'000 千港元	Fifteen months ended 30 June 2002 截至 二零零二年 六月三十日 止十五個月 HK\$'000 千港元 (Restated) (重列)
<b>Cash flows from operating activities</b>	<b>經營活動之現金流量</b>		
Profit (Loss) before taxation	除稅前溢利(虧損)	47,674	(26,571)
Adjustments for:	調整：		
Interest income	利息收入	(655)	(2,317)
Interest expenses	利息支出	5,324	926
Depreciation of fixed assets	固定資產折舊	7,829	4,404
Amortisation of goodwill	商譽攤銷	1,410	20
Loss on disposal of subsidiaries	出售附屬公司之虧損	10,251	12,389
Loss on disposal of fixed assets	出售固定資產之虧損	61	724
Translation adjustments	匯兌調整額	2,342	-
Operating profit (loss) before working capital changes	營運資金變動前之經營溢利(虧損)	74,236	(10,425)
Decrease (Increase) in inventories	存貨減少(增加)	(152)	4,053
Decrease (Increase) in prepayments and other receivables	預付款及其他應收賬款減少(增加)	48	(3,667)
Decrease (Increase) in trade receivables	應收賬款減少(增加)	(49,197)	26,548
Increase in trade payables	應付賬款增加	3,588	2,854
Increase in accruals and other payables	預提費用及其他應付賬款增加	6,259	6,682
Cash generated from operations	經營業務產生之現金	34,782	26,045
Interest paid	已付利息	(5,325)	(926)
Interest received	已收利息	-	911
Tax paid	已付稅款	-	(291)
<i>Net cash from operating activities</i>	<i>經營活動所得現金淨額</i>	<b>29,457</b>	25,739
<b>Cash flows from investing activities</b>	<b>投資活動之現金流量</b>		
Advance to a substantial shareholder	墊款予一名主要股東	-	(1,585)
Increase in deposit for an investment	一項投資之訂金增加	-	(11,000)
Increase in loans receivable	應收貸款增加	(40,600)	(67,720)
Repayment of loans receivable	應收貸款還款	-	28,918
Net cash outflow from disposal of subsidiaries	出售附屬公司之現金流出淨額	10,105	(40,311)
Net cash inflow from acquisition of a subsidiary	收購附屬公司之現金流入淨額	-	230

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		Year ended 30 June 2003 截至 二零零三年 六月三十日 止年度 HK\$'000 千港元	Fifteen months ended 30 June 2002 截至 二零零二年 六月三十日 止十五個月 HK\$'000 千港元 (Restated) (重列)
Settlement of balances due from disposed subsidiaries	收回已出售附屬公司之應收款	-	19,857
Purchase of fixed assets	購買固定資產	(1,188)	(10,167)
Proceeds from disposal of fixed assets	出售固定資產之所得款項	29	130
Translation adjustments	匯兌調整額	(1,810)	(187)
<i>Net cash used in investing activities</i>	<i>融資活動所耗現金淨額</i>	<b>(33,464)</b>	(81,835)
<b>Cash flows from financing activities</b>	<b>融資活動之現金流量</b>		
Proceeds from issue of ordinary shares	發行普通股所得款項	-	56,000
Expenses paid in connection with issue of shares	發行股份相關之開支	-	(4,097)
Proceeds from issue of convertible bond	發行可換股債券所得款項	27	16,000
Exercise of share options	行使購股權	-	1,947
New long-term bank loans	新增長期銀行貸款	-	3,879
Repayment of long-term loan	償還長期貸款	(60,140)	-
Advances from directors	董事墊款	4,780	658
Repayment to a director	償還董事款項	(1,653)	(2)
New short-term bank loans	新增短期銀行貸款	-	18,505
Repayment of short-term bank loans	償還短期銀行貸款	-	(6,542)
<i>Net cash from (used in) financing activities</i>	<i>融資活動所得(所耗)現金淨額</i>	<b>(57,013)</b>	86,348
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>現金及現金等值物增加(減少)淨額</b>	<b>(61,020)</b>	30,252
<b>Cash and cash equivalents at the beginning of the year/period</b>	<b>年初/期初之現金及現金等值物</b>	<b>62,379</b>	32,127
<b>Cash and cash equivalents at the end of the year/period</b>	<b>年終/期終之現金及現金等值物</b>	<b>1,359</b>	62,379

The notes on pages 31 to 76 form part of these financial statements.

第31至第76頁之附註為此等財務報表之一部份。