

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

截至二零零三年十二月三十一日止年度 For the year ended 31 December 2003

	2003 HK\$'000	2002 HK\$'000
經營活動產生之現金流量	Cash flows from operating activities	
除稅前溢利(虧損)	Profit (loss) before taxation	(406)
就下列各項作出調整：	Adjustments for:	
利息收入	Interest income	(157)
利息支出	Interest expenses	6,139
物業、廠房及設備之折舊	Depreciation of property, plant and equipment	6,063
出售附屬公司部份權益之虧損	Loss on partial disposal of a subsidiary	-
出售物業、廠房及設備之收益	Gain on disposal of property, plant and equipment	(5,757)
無形資產攤銷	Amortisation of intangible assets	2,168
應收聯營公司款項撥備	Allowance for amount due from an associate	-
呆賬(撥回)撥備	(Reversal of) allowance for doubtful debts	50
陳舊存貨撥備	Allowance for obsolete inventories	633
開發成本撇銷	Write-off of development cost	-
作營運資金處理前經營活動現金流量	Operating cash flows before movements in working capital	8,733
存貨之減少(增加)	(Increase) decrease in inventories	13,785
應收賬款及預付款之增加	Increase in debtors and prepayments	(17,483)
應收聯營公司款之減少(增加)	Decrease (increase) in amounts due from associates	(5,680)
應收關聯公司款之增加	Increase in amounts due from related companies	(6)
應付賬款及應計費用之增加(減少)	Increase (decrease) in creditors and accrued charges	(6,171)
應付聯營公司款之增加	Increase in amount due to an associate	-
應付關聯公司款之增加	Increase in amounts due to related companies	280
應付股東款之增加	Increase in amount due to a shareholder	18
用於經營活動之現金	Cash used in operations	(6,524)
已付所得稅	Income taxes paid	(165)
退還所得稅	Income taxes refunded	116
用於經營活動之現金淨額	Net cash used in operating activities	(6,573)

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		2003 HK\$'000	2002 HK\$'000
投資活動	Investing activities		
出售物業、廠房及設備得款	Proceeds on disposal of property, plant and equipment	5,895	8,513
抵押銀行存款之減少(增加)	Decrease (increase) in pledged bank deposits	5,226	(6,683)
已收利息	Interest received	213	157
購置物業、廠房及設備	Purchase of property, plant and equipment	(2,659)	(3,231)
開發成本增加	Development cost incurred	(2,638)	(2,924)
收購於附屬公司之額外權益	Acquisition of additional interests in a subsidiary	-	(1,415)
源自(用於)投資活動之現金淨額	Net cash from (used in) investing activities	6,037	(5,583)
融資活動	Financing activities		
發行普通股(扣除開支)	Issue of ordinary shares, net of expenses	11,513	-
已付利息	Interest paid	(3,777)	(1,018)
償還銀行貸款	Repayments of bank loans	(2,774)	(4,620)
新借入銀行貸款	New bank loans raised	849	19,175
償還融資租賃下責任	Repayment of obligation under a finance lease	(41)	(36)
銀行透支增加	Increase in bank overdrafts	-	40
附屬公司少數股東之出資	Contribution from minority shareholder of a subsidiary	-	637
融資活動所產生之現金淨額	Net cash from financing activities	5,770	14,178
現金及現金等價物增加淨額	Net increase in cash and cash equivalents	380	2,022
於一月一日之現金及現金等價物	Cash and cash equivalents at 1 January	28,579	26,557
於十二月三十一日之現金及現金等價物(銀行結餘及現金)	Cash and cash equivalents at 31 December, representing bank balances and cash	28,959	28,579