

Consolidated Cash Flow Statement

綜合現金流量表

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

| | | 2003 | 2002 |
|---|---------------------|-------------|-----------|
| | | 二零零三年 | 二零零二年 |
| | Notes | HK\$'000 | HK\$'000 |
| | 附註 | 千港元 | 千港元 |
| CASH FLOWS FROM OPERATING ACTIVITIES | 經營業務所得之現金流量 | | |
| Loss before tax | 除稅前虧損 | (15,734) | (135,180) |
| Adjustments for: | 就下列各項作出調整: | | |
| Interest income | 利息收入 6 | (1,260) | (2,110) |
| Depreciation | 折舊 7 | 3,678 | 7,120 |
| Amortisation of goodwill | 商譽攤銷 7 | - | 6,174 |
| Amortisation of deferred development costs | 遞延發展成本攤銷 7 | 370 | 2,766 |
| Loss/(gain) on disposal of fixed assets, net | 出售固定資產淨虧損/(收益) 7 | (268) | 159 |
| Loss on disposal of subsidiaries | 出售附屬公司虧損 7 | - | 119,363 |
| Finance costs | 融資成本 9 | 725 | 1,294 |
| Operating loss before working capital changes | 未計營運資金變動前經營虧損 | (12,489) | (414) |
| Decrease/(increase) in inventories | 存貨減少/(增加) | 4,221 | (14,619) |
| Decrease/(increase) in accounts and bills receivable | 應收賬項及票據減少/(增加) | (242) | 26,557 |
| Increase in prepayments, deposits and other receivables | 預付款項、按金及其他應收款增加 | (24,691) | (8,703) |
| Increase/(decrease) in accounts and bills payables | 應付賬項及票據增加/(減少) | 32,143 | (41,468) |
| Increase in accrued liabilities and other payables | 應計負債及其他應付款增加 | 16,426 | 8,547 |
| Cash generated from/(used in) operations | 業務所得/(所用)之現金 | 15,368 | (30,100) |
| Hong Kong profits tax refunded | 退回之香港利得稅 | - | 727 |
| Overseas profits taxes paid | 已繳海外所得稅 | (527) | (667) |
| Interest paid | 已付利息 | (665) | (1,190) |
| Interest element on finance lease rental payments | 融資租賃租金之利息部分 | (60) | (104) |
| Net cash inflow/(outflow) from operating activities: | 經營業務所得之現金流入/(流出)淨額: | | |
| Continuing operations | 持續經營業務 | 14,116 | (1,765) |
| Discontinued operations | 已終止業務 | - | (29,569) |
| Total | 總計 | 14,116 | (31,334) |

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| | Notes 附註 | 2003 | 2002 |
|--|-----------------------|--------------------------|--------------------------|
| | | 二零零三年 HK\$'000 千港元 | 二零零二年 HK\$'000 千港元 |
| CASH FLOWS FROM INVESTING ACTIVITIES | 投資活動引起之現金流量 | | |
| Purchases of fixed assets | 購買固定資產 13, 31(a) | (2,042) | (2,886) |
| Proceeds from disposal of fixed assets | 出售固定資產所得款項 | 915 | 1,321 |
| Additions to deferred development costs | 遞延發展成本增加 14 | (2,636) | (1,095) |
| Additional investments in an investee company | 於被投資公司之額外投資 17 | (15,600) | - |
| Payment of deposits for investment | 繳付投資按金 18,21 | (27,653) | - |
| Net cash outflow from disposal of subsidiaries | 出售附屬公司引起之現金流出淨額 31(c) | - | (7,159) |
| Payment for acquisition consideration payable in prior year | 繳付年前應付收購代價 32(a)(iii) | - | (4,930) |
| Repayment of advance to/ (advances to) an investee company | 償還/(墊支)予被投資公司款項 17 | 3,900 | (4,110) |
| Proceeds from disposal of subsidiaries | 出售附屬公司所得款項 21 | 20,000 | - |
| Decrease/(increase) in pledged time deposits | 已抵押定期存款減少/(增加) | 11,179 | (13,194) |
| Increase in non-pledged time deposits with original maturity of more than three months when acquired | 購入時原到期日超過三個月之無抵押定期存款 | (34,242) | - |
| Interest received | 已收利息 | 989 | 2,110 |
| Net cash outflow from investing activities: | 投資活動引起之現金流出淨額: | | |
| Continuing operations | 持續經營業務 | (45,190) | (25,665) |
| Discontinued operations | 已終止業務 | - | (4,278) |
| Total | 總計 | (45,190) | (29,943) |

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| | | | 二零零三年 | 二零零二年 |
| | | Notes | HK\$'000 | HK\$'000 |
| | | 附註 | 千港元 | 千港元 |
| CASH FLOWS FROM FINANCING ACTIVITIES | 融資活動引起之現金流量 | | | |
| New bank loans | 新增銀行貸款 | | 43,585 | - |
| Repayment of bank loans | 償還銀行貸款 | | (16,647) | (8,117) |
| Proceeds from issue of share capital | 發行股本所得款項 | 28(e) | - | 31,800 |
| Share issue expenses | 股份發行開支 | 28(e) | - | (1,648) |
| Payment for repurchase of shares | 購回股份款項 | 28(e) | - | (361) |
| Advances from a minority shareholder | 一名少數股東提供之墊款 | | - | 2,500 |
| Capital element of finance lease rental payments | 融資租賃租金之資本部分 | | (687) | (319) |
| Net cash inflow from financing activities: | 融資活動引起之現金流入淨額: | | | |
| Continuing operations | 持續經營業務 | | 26,251 | 20,272 |
| Discontinued operations | 已終止業務 | | - | 3,583 |
| Total | 總計 | | 26,251 | 23,855 |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | 現金及現金等價物減少淨額 | | (4,823) | (37,422) |
| Cash and cash equivalents at beginning of year | 年初之現金及現金等價物 | | 62,414 | 99,852 |
| Effect of foreign exchange rate changes, net | 外匯匯率變動之影響淨額 | | - | (16) |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | 年終之現金及現金等價物 | | 57,591 | 62,414 |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | 現金及現金等價物結餘之分析 | | | |
| Cash and bank balances | 現金及銀行結餘 | 22 | 57,591 | 26,653 |
| Non-pledged time deposits with original maturity of less than three months when acquired | 取得時原訂到期日不足三個月之無抵押定期存款 | 22 | - | 33,577 |
| Bank overdrafts, secured | 已抵押銀行透支 | 25 | - | (592) |
| Time deposits with original maturity of less than three months when acquired, pledged as security for bank overdraft facilities | 已就銀行透支信貸作抵押於取得時原訂到期日不足三個月之定期存款 | 22 | - | 2,776 |
| | | | 57,591 | 62,414 |