

## 綜合現金流量表

### Consolidated Cash Flow Statement

截至二零零四年十二月三十一日止年度

For the year ended 31st December, 2004

		二零零四年 2004	二零零三年 2003
	附註 Notes	千港元 HK\$'000	千港元 HK\$'000
<b>經營業務之現金流轉</b>	<b>Cash flows from operating activities</b>		
除稅前虧損	Loss before taxation	<b>(16,581)</b>	(172,518)
已就以下作調整：	Adjustments for:		
應佔聯營公司業績	Share of results of associates	<b>(3,395)</b>	(889)
應佔共同控制 實體業績	Share of results of jointly controlled entities	<b>1,534</b>	2,677
利息開支	Interest expenses	<b>2,466</b>	316
利息收入	Interest income	<b>(1,713)</b>	(1,157)
折舊	Depreciation	<b>7,497</b>	4,045
物業、機械及設備 之減值虧損	Impairment loss of property, plant and equipment	<b>3,303</b>	-
出售物業、機械及 設備之虧損	Loss on disposal of property, plant and equipment	<b>248</b>	185
出售附屬公司及已終止 業務之淨收益	Net gain on disposal of subsidiaries and discontinuing operations	<b>(32,796)</b>	-
出售附屬公司部份 權益之收益	Gain on partial disposal of interest in a subsidiary	-	(2,760)
呆壞賬準備	Allowance for bad and doubtful debts	<b>1,258</b>	-
呆壞賬準備 撥回	Write back of allowance for bad and doubtful debts	<b>(690)</b>	(1,753)
存貨準備	Allowance for inventories	<b>2,902</b>	432
買賣證券投資之 變現收益淨額	Net realised gain on trading of investments in securities	<b>(626)</b>	(1,095)
證券投資之未變現 持股虧損淨額	Net unrealised holding losses on investments in securities	<b>453</b>	774
商譽攤銷	Amortisation of goodwill	<b>23,810</b>	48,358
就商譽確認之 減值虧損	Impairment loss recognised in respect of goodwill	-	92,925
撥出因收購聯營 公司權益所致之 負商譽	Release of negative goodwill arising on acquisition of interests in associates	-	(762)

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<b>未計營運資金變動前之</b>			
<b>經營現金流轉</b>			
待售物業(增加)減少		(12,330)	(31,222)
存貨增加		(241,735)	34,999
應收賬款(增加)減少		(103,812)	(5,037)
其他應收款項、按金及 預付款項(增加)減少		(10,377)	45,955
應付賬款增加(減少)		(179,813)	20,014
其他應付款項及應計 費用增加		45,150	(16,582)
		<b>138,051</b>	25,868
<b>經營業務帶來(已動用) 之現金</b>		<b>(364,866)</b>	73,995
已付稅項		(3,854)	(496)
已付利息		(2,466)	(316)
<b>經營業務帶來(已動用) 之現金淨額</b>		<b>(371,186)</b>	73,183
<b>投資業務之現金流轉</b>			
已收利息		1,125	1,157
添置投資物業		-	(4,535)
購買物業、機械 及設備		(6,899)	(7,713)
購入附屬公司·減所收購 之現金及現金等值	32	-	(44,006)
出售附屬公司及已終止 業務·減所出售之 現金及現金等值	33	(20,856)	-
收購附屬公司餘下 之權益		(1,000)	-
於聯營公司之投資		(57,690)	(28,248)
於共同控制實體之投資		-	(10,584)
來自聯營公司之股息		1,583	-
授予聯營公司之墊款 (授予共同控制實體之墊款)		(1,608)	(39,057)
共同控制實體還款		(20)	5,627
原有到期日超過三個月之 定期存款減少		-	32,045
出售物業、機械及設備 之收入		328	164
出售短期上市股份 之收入		20,315	18,087
購買短期上市股份		(20,229)	(16,928)
授予共同控制實體之貸款		(14,151)	-

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投資業務動用之現金淨額	<b>Net cash used in investing activities</b>	<b>(99,102)</b>	(93,991)
<b>融資之現金流轉</b>	<b>Cash flows from financing activities</b>		
配售新股之收入	Proceeds from placing of new shares	<b>133,952</b>	304,178
因行使購股權而發行 新股之收入	Proceeds from issue of new shares upon exercise of share options	-	3,770
有關配售新股而 產生之開支	Expenses incurred in connection with placing of new shares	<b>(4,162)</b>	(9,058)
有關重組股本而 產生之開支	Expenses incurred in connection with capital reorganisation	-	(733)
新借銀行貸款	Bank loans raised	<b>66,038</b>	47,170
償還銀行貸款	Repayment of bank loans	<b>(18,868)</b>	(47,170)
<b>融資帶來之現金 淨額</b>	<b>Net cash generated from financing activities</b>	<b>176,960</b>	298,157
<b>現金及現金等值(減少) 增加淨額</b>	<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(293,328)</b>	277,349
年初之現金及 現金等值	Cash and cash equivalents at beginning of the year	<b>416,465</b>	139,116
<b>年終之現金及 現金等值</b>	<b>Cash and cash equivalents at end of the year</b>	<b>123,137</b>	416,465
<b>現金及現金等值 結餘分析</b>	<b>Analysis of the balances of cash and cash equivalents</b>		
銀行結餘及現金	Bank balances and cash	<b>78,947</b>	396,415
原有到期日不足三個月 之定期存款	Time deposits with original maturity of less than three months	<b>44,190</b>	20,050
		<b>123,137</b>	416,465