

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

For the year ended 31 December 2004 截至二零零四年十二月三十一日止年度

		2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Profit (loss) from operations	經營溢利(虧損)	14,932	(107,663)
Adjustments for:	就以下項目作出調整：		
Amortisation and depreciation	攤銷及折舊	1,193	42
Impairment loss on leasehold land and buildings	租賃土地及樓宇減值虧損	813	-
Unrealised holding (gain) loss of other investments	持有其他投資之未變現(收益)虧損	(4,709)	5,620
Revaluation (increase) decrease on investment properties	投資物業重估(增加)減少	(11,000)	45,000
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	-	42
Reversal of accrued charges in respect of financial restructuring of the Group in prior years	本集團過往年度財務重組應計費用撥回	-	(5,102)
Realised loss on surrender of other investments to discharge borrowings	轉讓其他投資以償還借貸之變現虧損	-	46,620
Operating cash flows before movements in working capital	未計營運資金變動前之經營現金流出	1,229	(15,441)
Increase in inventories	存貨增加	(169)	-
Decrease in other investments	其他投資減少	190	27,230
(Increase) decrease in trade and other receivables	應收賬款及其他應收款項(增加)減少	(858)	479
(Increase) decrease in prepayments and deposits	預付款項及按金(增加)減少	(97)	89
Increase (decrease) in trade and other payables	應付賬款及其他應付款項增加(減少)	1,322	(940)
Increase in amounts due to directors	應付董事款項增加	1,400	1,868
Increase in rental deposits	租賃按金增加	404	182
Cash from operations	經營所得現金	3,421	13,467
Interest paid	已付利息	(2,765)	(8,790)
Finance charges on finance lease paid	已付融資租約之融資費用	-	(6)
Hong Kong Profits Tax paid	已付香港利得稅	-	(59)
NET CASH FROM OPERATING ACTIVITIES	經營業務所得現金淨額	656	4,612

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	Note 附註		
INVESTING ACTIVITIES	投資活動		
Purchase of investment securities	購置投資證券	(3,000)	–
Net cash outflow arising from acquisition of subsidiaries	來自收購附屬公司之現金流出淨額	(666)	–
	26		
Purchases of property, plant and equipment	購置物業、廠房及設備	(624)	–
Proceeds on disposal of property, plant and equipment	出售物業、廠房及設備所得款項	–	350
NET CASH (USED IN) FROM INVESTING ACTIVITIES	投資活動(所用)所得現金淨額	<u>(4,290)</u>	<u>350</u>
FINANCING ACTIVITIES	融資活動		
Issue of shares	發行股份	19,152	6,099
Advance from a minority shareholder	一位少數股東墊款	640	–
Repayment of bank loans	償還銀行貸款	(10,550)	(9,100)
Repayment of other short term borrowings	償還其他短期借貸	(2,403)	(9,896)
New short term borrowings raised	新增短期借貸	–	8,000
Repayment of loans from directors	償還董事貸款	–	(314)
Repayment of obligations under a finance lease	償付融資租約承擔	–	(143)
NET CASH FROM (USED IN) FINANCING ACTIVITIES	融資活動所得(所用)現金淨額	<u>6,839</u>	<u>(5,354)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加(減少)	3,205	(392)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	年初現金及現金等價物	<u>875</u>	<u>1,267</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR, represented by bank balances and cash	年終現金及現金等價物(即銀行結餘及現金)	<u>4,080</u>	<u>875</u>