

Consolidated Cash Flow Statement 綜合現金流動報表

Year ended 31 December 2002 截至二零零二年十二月三十一日止年度

	Notes 附註	2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元 (Restated) (重新呈列)
CASH FLOWS FROM OPERATING ACTIVITIES 日常業務之現金流量			
Profit/(loss) before tax 除稅前溢利/(虧損)		44,610	(304,222)
Adjustments for: 經調整:			
Dividend income 股息收入		(228)	(363)
Interest income 利息收入		(401)	(1,494)
Interest expenses 利息開支		5,338	45,058
Gain on early redemption of convertible notes 提早贖回可換股票據之收益		-	(14,400)
Depreciation and amortisation 折舊及攤銷		22,502	60,764
Impairment losses 減值虧損		3,143	245,491
Gain on disposal/deemed disposal of discontinued operations 出售/視作出售已終止經營業務之收益		(37,142)	(110,451)
Loss on disposal/write off of fixed assets 出售/撇銷固定資產之虧損		1,258	16,224
Loss on disposal of a long term investment 出售一項長期投資之虧損		-	400
Provision against properties for sale 待出售物業撥備		499	-
Provision for bad and doubtful debts 呆壞賬撥備		1,157	17,162
Share of results of a jointly-controlled entity 應佔一間共同控制企業業績		613	858
Operating profit/(loss) before working capital changes 營運資金變動前經營溢利/(虧損)		41,349	(44,973)
Decrease in inventories 存貨減少		496	254
Decrease in accounts receivable 應收賬款減少		9,281	19,623
Decrease in amounts due from contract customers 應收合約客戶欠款減少		-	22,163
Increase in retention monies receivable 應收保留款增加		-	(7,460)
Decrease in prepayments, deposits and other receivables 預付款項、按金及其他應收款項減少		8,370	27,333
Increase in amounts due to contract customers 應欠合約客戶款項增加		-	22,580
Decrease in accounts and bills payable, other payables, accruals and deposits received 應付賬項及應付票據、其他應付款項、應計款項及已收按金減少		(12,706)	(5,899)
Cash generated from operations 經營業務所得現金		46,790	33,621
Interest paid 已繳利息		(5,338)	(49,145)
Hong Kong profits tax paid 已繳納香港利得稅		(2,392)	(1,412)
Hong Kong profits tax refunded 香港利得稅退回		-	11
Net cash inflow/(outflow) from operating activities 經營活動所得現金流入/(流出)淨額		39,060	(16,925)
CASH FLOWS FROM INVESTING ACTIVITIES 投資活動之現金流量			
Purchases of fixed assets 購買固定資產		(11,564)	(58,128)
Proceeds from disposal of fixed assets 出售固定資產所得款項		144	124
Payment of acquisition consideration payable in respect of the acquisition of subsidiaries 就收購附屬公司支付應付收購代價		-	(14,312)
Receipts from/(advances to) a jointly-controlled entity 收款自/(墊付予)一間共同控制企業		1	(1,472)
Acquisitions of subsidiaries, elderly care homes, business operations and certain business assets and liabilities 收購附屬公司、護老院、業務及若干業務資產與負債	31(a)	-	(17,810)
Decrease in pledged deposit 抵押存款之減少		-	1,386
Decrease/(increase) in loan receivable 應收貸款之減少/(增加)		106	(526)
Repayments of loans to an investee company 所投資公司償還貸款		367	62
Disposal of subsidiaries 出售附屬公司	31(b)	11,510	128,082
Repayment of a loan to a former subsidiary 前附屬公司償還貸款		39,999	-
Dividend received 已收股息		228	-
Interest received 已收利息		401	1,494
Net cash inflow from investing activities 投資活動所得現金流入淨額		41,192	38,900

Consolidated Cash Flow Statement (cont.) 綜合現金流動報表(續)

Year ended 31 December 2002 截至二零零二年十二月三十一日止年度

	2002 二零零二年 HK\$'000 千港元	2001 二零零一年 HK\$'000 千港元 (Restated) (重新呈列)
CASH FLOWS FROM FINANCING ACTIVITIES 融資活動之現金流動		
Proceeds from issue of new shares 發行新股份所得款項	—	228,232
Repurchase of shares 購回股份	(1,144)	—
Share repurchase expenses 購回股份開支	(19)	—
Exercise of share options 行使購股權	—	331
Share issue expenses 發行股份開支	—	(7,764)
Proceeds from a rights issue of a subsidiary 附屬公司供股所得款項	15,134	—
New other borrowing 新增其他貸款	—	15,000
Repayments of bank and other borrowings 償還銀行及其他貸款	(49,247)	(212,181)
Repayments of finance lease and hire purchase contract payables 償還融資租賃及租購合約應付賬款	(211)	(8,565)
Repayment of convertible notes 償還可換股票據	—	(25,600)
Net cash outflow from financing activities 融資活動所得現金流出淨額	(35,487)	(10,547)
NET INCREASE IN CASH AND CASH EQUIVALENTS		
現金及等同現金資產之淨增加	44,765	11,428
Cash and cash equivalents at beginning of year 年初之現金及等同現金資產	45,056	34,428
Effect of foreign exchange rate changes, net 外幣匯率變動影響淨額	—	(800)
CASH AND CASH EQUIVALENTS AT END OF YEAR		
年底之現金及等同現金資產	89,821	45,056
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及等同現金資產結餘之分析		
Cash and bank balances 現金及銀行結存	89,821	48,532
Bank overdrafts 銀行透支	—	(3,476)
	89,821	45,056