## 綜合現金流量表

## Consolidated Cash Flow Statement

截至二零零二年十二月三十一日止年度 For the year ended 31st December, 2002

大学等子元	截至二零零二年十二月三十一日止年度	For the year ended 31st December, 2002		
### OPERATING ACTIVITIES (20,176) (でま) (でま) (でま) (でま) (でま) (でま) (でま) (でま			2002	2001
### OPERATING ACTIVITIES (20,176) (でま) (でま) (でま) (でま) (でま) (でま) (でま) (でま			港幣千元	港幣千元
#選集務 OPERATING ACTIVITIES (Loss) profit from operations (20,176) 72,106 第三葉 務 (病剤) 溢利 (Loss) profit from operations (3,220) (3,504) 1 (32,955) 出售 場合 (18,497) (32,955) 出售 (18,497) (32,955) (32,955) (32,957) (32,955) (32,957) (32,9				HK\$'000
營運業務         OPERATING ACTIVITIES         (20,176)         72,106           調整:         Adjustments for:         (20,176)         72,106           超速收入         Dividend income         (3,220)         (3,504)           利息收入         Dividend income         (18,497)         (32,955)           投資資券等特往其他投資         Gain on disposal of associates         (304)         —           之收益         Gain from transfer of investments securities         (50,048)         —           扩作处设章未受现收益         Unrealised holding gain on other investments         (8,025)         —           扩度的表域会型         Depreciation of property, plant and equipment         18,058         8,950           出售物業、廠房及設備之析管         Allowance for bad and doubtful debts         71,019         218,288           粉業存育抵備         Allowance for bad and doubtful debts         71,019         218,288           投資分別及分房長外護之劫業         Decrease in properties under development         (376,513)         908,877           建设分房民外域会办会员会工会会、         Decrease in properties under development         (376,513)         908,877           经加速分外房民外域会协会人务体资金总会、         Decrease in properties under development         (376,513)         908,877           增加速分域会外房民外域会总会、         Decrease in properties under development         (376,513)         908,877 </td <td></td> <td></td> <td></td> <td>(重列)</td>				(重列)
夢蓮葉書 (虧損) 溫利         (Loss) profit from operations         (20,176)         72,106           觀臺:         Adjustments for:         (3,229)         (3,504)           視急收入         Dividend income         (18,497)         (32,985)           报音報号公司之收益         Gain on disposal of associates         (304)         —           之收益         into other investments securities         (50,948)         —           过方有类伦投資未變現放益         Unrealised holding gain on other investments         (8,025)         —           基设账总储管、旅房及设储之析管         Unrealised holding gain on other investments         (8,025)         —           基设账总储管、旅房及设储之析管         Unrealised holding gain on other investments         (8,025)         —           基设账总储管、旅房及设值之析管         Unrealised holding gain on other investments         (8,025)         —           海拔(收益)         —         (18,088         8,950           Unrealised holding gain on other investments         (8,025)         —           海拔(收益)         —         (18,088         8,950           Unrealised holding gain on other investments         (8,025)         —           Jana (Loss)         (18,088         8,950         —           Unrealised holding gain on other investments         (8,025)         —         —         —				(restated)
対象性   Adjustments for:	營運業務	OPERATING ACTIVITIES		
限急收入   Dividend income	營運業務(虧損)溢利	(Loss) profit from operations	(20,176)	72,106
利息收入	調整:	Adjustments for:		
出售聯合公司之收益	股息收入	Dividend income	(3,220)	(3,504)
接實證券轉往其他投資 之收益	利息收入	Interest income	(18,497)	(32,955)
之收益         into other investments         (50,048)         —           持有其他投資未變现收益         Unrealised holding gain on other investments         (8,025)         —           的業、廠房及設備之析舊         Less (gain) on fyroperty, plant and equipment         18,658         8,950           出售物業、廠房及設備之         Allowance of robad and doubtful debts         71,019         218,288           物業存資抵備         Allowance against inventory of properties         51,700         —           營運資金變動前之營運現金流量(增加)減少發展中物業 (Increase) decrease in properties under development         (576,513)         908,877           減少有用於所達之物業 (Increase) decrease in properties beld for resettlement         18,338         34,242           增加的超收取款及其他應於原項 (Increase) decrease in properties beld for sale (Increase) decrease in properties beld for sale (Increase) decrease in properties beld for sale (Increase) decrease in the rimentories (2,170)         (2,170)         7,639           增加的超收取款及其他應於原項 (Increase) decrease in trade and other receivables (Increase) decrease in trade and other payables (127,069)         (212,897)         136,126         218,410           减少預得的業計会數表公 (減少增加配付辦委公司裁項 (Decrease) increase in trade and other payables (Decrease) increase in amounts due to associates (Increase) decrease in Sale deposits received (Increase) decrease in Sale deposits received (Increase) decrease (Increase) decrease in Sale deposits received (Increase) decrease in Sa		Gain on disposal of associates	(304)	_
持有其他投資未變現成益 Unrealised holding gain on other investments 物業、廠房及設備之析舊 Loss (gain) on disposal of property, plant and equipment 18.058 8.950 Loss (gain) on disposal of property, plant and equipment 15 (2) 承援联系備 Allowance for bad and doubtful debts 71,019 218,288 Allowance against inventory of properties 51,700 —  营運産金受動前之營運現金流曼 (Pan) 減少營展中物業 (Increase) decrease in properties under development (376,513) 908,877 (增加) 減少禁他存貨 (Increase) decrease in properties held for resettlement 18,338 34,424 (Increase) decrease in properties held for sale (127,069) (212,897) (Increase) decrease in other inventories (2,170) 7,639 (Increase) decrease in other inventories (2,170) 7,639 (Increase) decrease in other inventories (127,069) (212,897) (Increase) decrease in other inventories (136,266 (178,358) (365,738) (179,209) (Increase) increase in trade and other preceivables (136,126 (178,358) (365,738) (179,209) (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (10,53) 994 (Increase) increase in amounts due to associates (11,652) (Incr				
##  ##  ##  ##  ##  ##  ##  ##  ##  ##			` ' '	_
出售物業、廠房及設備之 虧損(收益)				_
虧損(收益)       plant and equipment       15       (2)         采凍賬抵僑       Allowance for bad and doubtful debts       71,019       218,288         楊東子貴族橋       Allowance against inventory of properties       51,700       —         夢運資金變動前之營運現金流量       Operating cash flows before movements in working capital (Increase) decrease in properties under development       (576,5513)       908,877         減少待用於拆達之物業       Decrease in properties held for resettlement       18,338       34,424         增加持售物業       Increase in properties held for sale (4,386)       (56,487)         增加應收賬該及其他應收賬項       Increase in properties held for sale (4,386)       (52,470)       7,639         增加應收賬該及其他應收賬項       Increase in properties held for sale (4,386)       (127,009)       (212,897)         增加應收賬該及其他應收賬項       Increase in trade and other receivables       (127,069)       (212,897)         增加應付賬該及其他應付賬項       Increase in trade and other payables       136,126       218,410         Increase in trade and other payables       136,126       218,410         Increase in trade and other payables       136,126       (178,358)       (365,738)         (減少預售的業計を表現所       Cash (used in) generated from operations       (694,563)       798,105         已付中國內地所得稅       Chinese Mainland income tax paid       (80,439)       (140,278) <td></td> <td></td> <td>18,058</td> <td>8,950</td>			18,058	8,950
### Allowance for bad and doubtful debts 71,019 218,288				(2)
##				` ′
管運資金變動前之營運現金流量 (增加)減少發展中物業 減少特用於拆達之物業         Operating cash flows before movements in working capital (Increase) decrease in properties under development         40,522 (576,513)         262,883 (98,877 (18,338)         34,424 (18,338)         34,424 (18,386)         (56,487) (56,487)         18,338 (4,386)         34,424 (18,386)         (56,487) (6,487)         (17,007 (17,009)         (21,207) (212,897)         7,639 (10,053)         (17,069) (212,897)         (217,009) (212,897)         (217,009) (212,897)         (212,897)         (212,897)         (36,348)         (36,738) <t< td=""><td></td><td></td><td></td><td>218,288</td></t<>				218,288
(增加)減少發展中物業 (Increase) decrease in properties under development (576,513) 908,877 減少待用於拆達之物業 Decrease in properties held for resettlement 18,338 34,424 增加持售物業 (Increase) decrease in the for sale (4,386) (56,487) (16元年36) (Increase) decrease in other inventories (2,170) 7,639 增加應收賬数及其他應收賬項 Increase in trade and other receivables (127,069) (212,897) 增加應付賬款及其他應付賬項 Increase in trade and other payables 136,126 218,410 (減少)增加應付聯營公司款項 (Decrease) increase in amounts due to associates (1,053) 994 营建業務 (所用) 所得現金 Cash (used in) generated from operations (694,563) 798,105 已付中國內地所得稅 Chinese Mainland income tax paid (80,439) (140,278) 退回中國內地所得稅 Chinese Mainland income tax refunded 16,620 — C付利息 Interest paid (75,920) (104,084) 其他財務費用 Other finance costs (4,601) (6,225) 营建業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518 投資業務 INVESTING ACTIVITIES Interest received 18,497 32,955 已收验券投資股息 Dividends received from investments in securities — 4,814 异小淀券投資 中小定本会s on disposal of investments in securities — 4,814 异小淀券投資 中小定本会s of investments in securities (1,815) — 4,814 异小淀券投資 中小定本会s of disposal of property, plant and equipment 5,846 344 异小幼素、麻房及設備 Purchases of property, plant and equipment (9,189) (6,454) 投予聯營公司墊款 Advance to an associate (32,266) (38,430)	初来行貝抵備	Allowance against inventory of properties	51,700	
August	營運資金變動前之營運現金流量	Operating cash flows before movements in working capital	40,522	262,883
增加待售物業	(增加)減少發展中物業	(Increase) decrease in properties under development	(576,513)	908,877
(増加)減少其他存貨 (Increase) decrease in other inventories (2,170) 7,639 増加應放账款及其他應放賬項 Increase in trade and other receivables (127,069) (212,897) 増加應付賬款及其他應付賬項 Increase in trade and other payables 136,126 218,410 及少預售物業訂金收入 (減少)增加應付聯營公司款項 (Decrease) increase in alea deposits received (178,358) (365,738) (365,	減少待用於拆遷之物業	Decrease in properties held for resettlement	18,338	34,424
增加應收賬款及其他應收賬項 Increase in trade and other receivables (127,069) (212,897) 增加應付賬款及其他應付賬項 Increase in trade and other payables 136,126 218,410 这少預售物業訂金收入 (应crease in sales deposits received (178,358) (365,73	增加待售物業	Increase in properties held for sale	(4,386)	(56,487)
增加應付賬款及其他應付賬項		(Increase) decrease in other inventories	(2,170)	7,639
Decrease in sales deposits received (178,358) (365,738) (365,738) (減少) 増加應付聯營公司款項 (Decrease) increase in amounts due to associates (1,053) 994 (1,			(127,069)	(212,897)
(減少) 增加應付聯營公司款項 (Decrease) increase in amounts due to associates (1,053) 994  營運業務 (所用) 所得現金 Cash (used in) generated from operations (694,563) 798,105  已付中國內地所得稅 Chinese Mainland income tax paid (80,439) (140,278)  退回中國內地所得稅 Chinese Mainland income tax refunded 16,620 —  已付利息 Interest paid (75,920) (104,084)  其他財務費用 Other finance costs (4,601) (6,225)  營運業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518  投資業務 INVESTING ACTIVITIES  已收利息 Interest received 18,497 32,955  已收證券投資股息 Dividends received from investments in securities 3,220 3,504  出售證券投資收入 Proceeds on disposal of investments in securities — 4,814  県內登券投資資 Purchases of investments in securities (1,815) —  出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384  購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454)  投予聯營公司垫款 Advance to an associate (32,266) (38,430)				
营運業務 (所用) 所得現金 Cash (used in) generated from operations (694,563) 798,105 已付中國內地所得稅 Chinese Mainland income tax paid (80,439) (140,278) 退回中國內地所得稅 Chinese Mainland income tax refunded 16,620 — 已付利息 Interest paid (75,920) (104,084) 其他財務費用 Other finance costs (4,601) (6,225) 营運業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518		•		
已付中國內地所得稅 Chinese Mainland income tax paid (80,439) (140,278) 退回中國內地所得稅 Chinese Mainland income tax refunded 16,620 — 已付利息 Interest paid (75,920) (104,084) 其他財務費用 Other finance costs (4,601) (6,225) 营運業務 (所用) 所得現全 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518    投資業務 INVESTING ACTIVITIES (838,903) 547,518    已收利息 Interest received 18,497 32,955   已收證券投資股息 Dividends received from investments in securities 3,220 3,504   出售證券投資股 Proceeds on disposal of investments in securities — 4,814   購入證券投資 Purchases of investments in securities (1,815) —   出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384   購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454) 接予聯營公司墊款 Advance to an associate (32,266) (38,430)	(減少) 增加應付聯營公司款項	(Decrease) increase in amounts due to associates	(1,053)	994
退回中國內地所得税 Chinese Mainland income tax refunded 16,620 — 已付利息 Interest paid (75,920) (104,084) 其他財務費用 Other finance costs (4,601) (6,225)   營運業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518  投資業務 INVESTING ACTIVITIES Interest received Interest received 18,497 32,955 已收證券投資股息 Dividends received from investments in securities 3,220 3,504 出售證券投資收入 Proceeds on disposal of investments in securities — 4,814 購入證券投資 Purchases of investments in securities (1,815) — 出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384 購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454) 投予聯營公司墊款 Advance to an associate (32,266) (38,430)	營運業務(所用)所得現金	Cash (used in) generated from operations	(694,563)	798,105
已付利息 其他財務費用 Other finance costs Other finance costs  (75,920) (104,084) 其他財務費用 Other finance costs (4,601) (6,225)  養運業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES  (838,903) 547,518  Dividends received Interest rec	已付中國內地所得稅	Chinese Mainland income tax paid	(80,439)	(140,278)
其他財務費用 Other finance costs (4,601) (6,225)  營運業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518  投資業務  已收利息 Interest received 18,497 32,955  已收證券投資股息 Dividends received from investments in securities 3,220 3,504 出售證券投資收入 Proceeds on disposal of investments in securities — 4,814 購入證券投資 Purchases of investments in securities (1,815) — 出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384 購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454) 投予聯營公司墊款 Advance to an associate (32,266) (38,430)	退回中國內地所得稅	Chinese Mainland income tax refunded	16,620	_
管運業務 (所用) 所得現金 NET CASH (USED IN) FROM OPERATING ACTIVITIES (838,903) 547,518  投資業務  E 收利息 Interest received 18,497 32,955 E 收證券投資股息 Dividends received from investments in securities 3,220 3,504 出售證券投資收入 Proceeds on disposal of investments in securities — 4,814 購入證券投資 Purchases of investments in securities (1,815) — 出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384 購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454) 投予聯營公司墊款 Advance to an associate (32,266) (38,430)	已付利息	Interest paid	(75,920)	(104,084)
接資業務 UNVESTING ACTIVITIES  E 收利息 Interest received Interest rece	其他財務費用	Other finance costs	(4,601)	(6,225)
已收利息Interest received18,49732,955已收證券投資股息Dividends received from investments in securities3,2203,504出售證券投資收入Proceeds on disposal of investments in securities—4,814購入證券投資Purchases of investments in securities(1,815)—出售物業、廠房及設備收入Proceeds on disposal of property, plant and equipment5,846384購入物業、廠房及設備Purchases of property, plant and equipment(9,189)(6,454)授予聯營公司墊款Advance to an associate(32,266)(38,430)	營運業務 (所用) 所得現金	NET CASH (USED IN) FROM OPERATING ACTIVITIES	(838,903)	547,518
已收證券投資股息 Dividends received from investments in securities 3,220 3,504 出售證券投資收入 Proceeds on disposal of investments in securities — 4,814 購入證券投資 Purchases of investments in securities — 4,815 — 出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384 購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454) 授予聯營公司墊款 Advance to an associate (32,266) (38,430)	投資業務	INVESTING ACTIVITIES		
出售證券投資收入 購入證券投資Proceeds on disposal of investments in securities—4,814購入證券投資 出售物業、廠房及設備收入 購入物業、廠房及設備 投予聯營公司墊款Proceeds on disposal of property, plant and equipment5,846384BPurchases of property, plant and equipment(9,189)(6,454)後子聯營公司墊款Advance to an associate(32,266)(38,430)	已收利息	Interest received	18,497	32,955
購入證券投資Purchases of investments in securities(1,815)—出售物業、廠房及設備收入Proceeds on disposal of property, plant and equipment5,846384購入物業、廠房及設備Purchases of property, plant and equipment(9,189)(6,454)授予聯營公司墊款Advance to an associate(32,266)(38,430)	已收證券投資股息	Dividends received from investments in securities	3,220	3,504
出售物業、廠房及設備收入 Proceeds on disposal of property, plant and equipment 5,846 384 購入物業、廠房及設備 Purchases of property, plant and equipment (9,189) (6,454) 授予聯營公司墊款 Advance to an associate (32,266) (38,430)		Proceeds on disposal of investments in securities	_	4,814
購入物業、廠房及設備 授予聯營公司墊款Purchases of property, plant and equipment Advance to an associate(9,189) (32,266)(6,454) (32,266)			(1,815)	_
授予聯營公司墊款 Advance to an associate (32,266) (38,430)				
投資業務所用現金淨額 NET CASH USED IN INVESTING ACTIVITIES (15,707) (3,227)	授予聯營公司墊款	Advance to an associate	(32,266)	(38,430)
	投資業務所用現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(15,707)	(3,227)

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

		2002	2001
		港幣千元	港幣千元
		HK\$'000	HK\$'000
			(重列)
			(restated)
融資業務	FINANCING ACTIVITIES		
已付股息	Dividends paid	(18,032)	(44,941)
發行股份	Issue of shares	3.117	3,029
新增銀行貸款	New bank loans raised	1,579,000	_
償還銀行借貸	Repayments of bank borrowings	(774,100)	(216,200)
贖回可轉換股债券及已付利息	Redemption of convertible bonds and interest paid	(466,847)	_
贖回中國債券	Redemption of PRC Bonds	_	(131,074)
少數股東出資額	Capital contribution from minority shareholders	_	5,264
融資業務所得(所用)現金淨額	NET CASH FROM (USED IN) FINANCING ACTIVITIES	323,138	(383,922)
現金及現金等值(減少)增加淨額	NET (DECREASE) INCREASE IN CASH AND		
SOUTHER TO THE TOTAL TO THE TOTAL TO	CASH EQUIVALENTS	(531,472)	160,369
外滙滙率變動影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGE	(307)	_
於一月一日現金及現金等值	CASH AND CASH EQUIVALENTS AT 1ST JANUARY	1,304,065	1,143,696
於十二月三十一日現金 及現金等值	CASH AND CASH EQUIVALENTS AT 31ST DECEMBER	772,286	1,304,065
現金及現金等值結餘之分析	ANALYSIS OF THE BALANCE OF CASH AND CASH EQUIVALENTS		
現金及銀行結存	Cash and bank balances	772,286	1,304,065