

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 Year ended 31 December 2002

real ended 31 December 2002				
		ſ	二零零二年	二零零一年
			2002	2001
		附註	1	千港元
		Notes	HK\$'000	HK\$'000
				(重新列值)
				(Restated)
經營業務之	CASH FLOWS FROM			
現金流轉	OPERATING ACTIVITIES		(100 553)	20.746
除税前盈利/(虧損)	Profit/(loss) before tax		(180,552)	20,746
已就以下作調整:	Adjustments for:			0.0
財務成本	Finance costs		261	96
應佔聯營公司及共同	Share of profits and losses of associates			
控制實體盈利及虧損	and jointly-controlled entities		4,772	60
折舊	Depreciation	6	6,167	2,348
綜合香港以外附屬公司	Exchange differences arising on			
帶來之外滙差價	consolidation of subsidiaries			
	outside Hong Kong		(38)	41
退回就投資物業已付之	Loss on refund of deposits paid			
按金所致虧損	for investment properties	6	1,296	_
銀行利息收入	Bank interest income	6	(1,851)	(4,610)
出售固定資產所致虧損	Loss on disposal of fixed assets	6	229	564
出售投資物業所致虧損	Loss on disposal of investment properties	6	-	112
出售附屬公司之收入	Gain on disposal of subsidiaries	6	-	(30,809)
攤薄附屬公司部份	Loss on partial divestment of			
權益所致虧損	subsidiaries	6	87,088	_
陳舊存貨撥備	Provisions for obsolete inventories	6	8,881	3,395
應收賬款之呆壞賬撥備	Provisions for bad and doubtful			
	trade receivables	6	576	1,527
就投資物業已付按金減值	Write back of provision for impairment of			
所作撥備撥回	deposits paid for investment properties	6	-	(1,000)
租賃土地及樓宇	Provision for impairment of			
減值撥備	leasehold land and buildings	6	8,000	_
在建工程	Provision for impairment of			
減值撥備	construction in progress	6	2,451	_
發展中物業	Provisions for impairment of			
減值撥備	property under development	6	1,400	400
商譽攤銷	Goodwill amortisation	6	20,202	7,816
商譽減值	Goodwill impairment	6	-	5,000
就待售已完成物業減值	Provisions/(write back of provisions)			
所作撥備/	for impairment of completed			
(撥 備撥 回)	properties held for sale	6	13,077	(5,050)
短期上市股本投資未變現	Net unrealised holding gains less losses			
持有收益減虧損淨額	on short term listed equity investments	6	2,903	(1,088)

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	real ended 31 December 2			
			二零零二年	二零零一年
		附註	2002 千港元	2001 千港元
		Notes	⊤/きル HK\$′000	HK\$'000
		Notes	HK\$ 000	(重新列值)
				(Restated)
				(Nestated)
未計營運資金	Operating loss before working capital			
變動前經營虧損	changes		(25,138)	(452)
租賃按金減少/(增加)	Decrease/(increase) in a rental deposit		1 0,870	(10,870)
短期投資減少	Decrease in short term investments		1,494	2,121
存貨減少/(增加)	Decrease/(increase) in inventories		(28,723)	29,421
待售已完成物業減少	Decrease in completed properties held for sa	ale	39,273	14,200
應收賬款增加 其他應收款項、按金及	Increase in trade receivables		(50,083)	(30,087)
預付款項減少/(增加)	Decrease/(increase) in other receivables, deposits and prepayments		(68,408)	11,126
應收貸款減少/(增加)	Decrease/(increase) in loan receivables		14,500	(57,500)
應付賬款增加/(減少)	Increase/(decrease) in trade payables		65,708	(24,418)
其他應付款項及應計項目	Increase in other payables and			(, , -,
增加	accruals		63,067	25,483
經營業務帶來/	Cash generated from/(used in)			
(所用)之現金	operating activities		22,560	(40,976)
已付税項	Tax paid		(1,668)	(2,686)
已付利息	Interest paid		(261)	(96)
經營業務之現金	Net cash inflow/(outflow) from			
流入/(流出)淨額	operating activities		20,631	(43,758)
投資業務之現金流轉	CASH FLOWS FROM INVESTING ACTIVIT	IES		
已收銀行利息	Bank interest received		1,851	4,610
購買固定資產	Purchases of fixed assets	12	(62,864)	(93,711)
收購附屬公司	Acquisition of subsidiaries	30(a)	1,158	35,667
於共同控制實體之投資	Investments in jointly-controlled entities		(9,433)	(10,721)
於一間聯營公司之投資	Investment in an associate		-	(2,264)
聯營公司還款	Repayments from associates		14,838	31
共同控制實體墊支 原有到期日超過	Advances to jointly-controlled entities Decrease/(increase) in time deposits with		(5,720)	(4,045)
原有 刊 期 口 起 迥 三 個 月 之 定 期 存 款	original maturity of more than			
減少/(増加)	three months		(26,751)	74,706
出售固定資產之收入	Proceeds from disposal of fixed assets		84	86
退回就投資物業	Refund of deposits paid for		·	30
已付之按金	investment properties	13	13,504	_
出售投資物業之	Proceeds from disposal of			
收入	investment properties		-	4,588
出售及部份攤薄附屬	Disposal and partial divestment of			
公司權益	subsidiaries	30(b)	(34,142)	24,260



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		附註 Notes	二零零二年 2002 千港元 HK\$'000	二零零一年 2001 千港元 HK\$'000 (重新列值) (Restated)
投資業務之現金	Net cash inflow/(outflow) from		(1000 1000)	
流入/(流出)淨額 ————————————————————————————————————	investing activities		(107,475)	33,207
融資之 現金流轉	CASH FLOWS FROM FINANCING ACTIVITIES			
發行股份	Issue of shares	28	-	195,000
發行股份開支	Share issue expenses	28	-	(5,174)
少數股東注資	Capital injection from minority shareholders		141	_
聯營公司墊款	Advances from associates		17,306	-
新借銀行貸款	New bank loans		9,434	_
新借其他貸款	New other loans		1,698	_
償還銀行貸款	Repayment of bank loans		(9,434)	(2,663)
償還其他貸款	Repayment of other loans		(1,698)	(1,259)
應付融資租賃之資本部分	Capital elements of finance lease payables		-	(32)
融資之現金流入淨額	Net cash inflow from financing activities		17,447	185,872
現金及現金等值 增加/(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(69,397)	175,321
年初之現金及現金等值	Cash and cash equivalents at beginning of year	-	208,513	33,192
年終之現金及 現金等值	CASH AND CASH EQUIVALENTS AT END OF YEAR		139,116	208,513
現金及現金等值	ANALYSIS OF BALANCES OF CASH			
結餘分析	AND CASH EQUIVALENTS			
現金及銀行結餘	Cash and bank balances	25	117,416	119,131
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		21,700	89,382
7C-773-13-9/			21,744	
			139,116	208,513