

# Consolidated Cash Flow Statement

## 綜合現金流量表

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

		2002	2001
		二零零二年	二零零一年
	Notes 附註	HK\$'000 千港元	HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務引起之現金流量		
Loss before tax	除稅前虧損	(135,180)	(84,323)
Adjustments for:	就下列各項作出調整：		
Interest income	利息收入 6	(2,110)	(2,809)
Depreciation	折舊 7	7,120	8,327
Amortisation of goodwill	商譽攤銷 7	6,174	7,537
Amortisation of deferred development costs	遞延發展成本攤銷 7	2,766	1,001
Loss on disposal of fixed assets, net	出售固定資產淨虧損 7	159	893
Loss on disposal of subsidiaries	出售附屬公司虧損 7	119,363	-
Finance costs	融資成本 9	1,294	2,224
Operating loss before	未計營運資金變動		
Working capital changes	前經營虧損	(414)	(67,150)
Decrease/(increase) in inventories	存貨減少／（增加）	(14,619)	2,899
Decrease in accounts and bills receivable	應收賬項及票據減少	26,557	703
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款減少／（增加）	(8,703)	5,240
Increase/(decrease) in accounts and bills payables	應付賬項及票據增加／（減少）	(41,468)	34,987
Increase in accrued liabilities and other payables	應計負債及其他應付款增加	8,547	10,697
Cash used in operations	業務所用之現金	(30,100)	(12,624)
Hong Kong profits tax refunded	退回之香港利得稅	727	191
Overseas profits taxes paid	已繳海外所得稅	(667)	(63)
Interest paid	已付利息	(1,190)	(2,124)
Interest element on finance lease rental payments	融資租賃租金之利息部分	(104)	(100)
Net cash outflow from operating activities:	經營業務引起之現金流出淨額：		
Continuing operations	持續經營業務	(1,765)	(33,820)
Discontinued operations	已終止業務	(29,569)	19,100
Total	總計	(31,334)	(14,720)

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	Notes	HK\$'000	HK\$'000	
	附註	千港元	千港元	(Restated)
				(重列)
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動引起之現金流量			
Purchases of fixed assets	購買固定資產 13	(2,886)	(10,694)	
Proceeds from disposal of fixed assets	出售固定資產所得款項	1,321	1,057	
Additions to deferred development costs	遞延發展成本增加 14	(1,095)	–	
Acquisition of subsidiaries	收購附屬公司 30(d)	–	(9,382)	
Net cash outflow from disposal of subsidiaries	出售附屬公司引起之現金流出淨額 30(e)	(7,159)	–	
Payment for acquisition consideration payable in prior year	繳付年前應付收購代價 31(a)(ii)	(4,930)	(7,005)	
Increase in pledged time deposits	已抵押定期存款增加	(13,194)	(13,308)	
Interest received	已收利息	2,110	2,809	
Net cash outflow from investing activities:	投資活動引起之現金流出淨額：			
Continuing operations	持續經營業務	(21,555)	(14,023)	
Discontinued operations	已終止業務	(4,278)	(22,500)	
Total	總計	(25,833)	(36,523)	

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		HK\$'000 千港元	HK\$'000 千港元 (Restated) (重列)
	Notes 附註		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>融資活動引起之 現金流量</b>		
New bank loans	新增銀行貸款	-	24,419
Repayment of bank loans	償還銀行貸款	(8,117)	-
Proceeds from issue of share capital	發行股本所得款項	31,800	-
Share issue expenses	股份發行開支	(1,648)	-
Payment for repurchase of shares	購回股份款項	(361)	-
Dividends paid	已付股息	-	(1,810)
Advances to an investee company	付予一間被投資 公司之墊款	(4,110)	(8,329)
Advance from a minority shareholder	一名少數股東 提供之墊款	2,500	7,005
Additional minority shareholders' investments in subsidiaries	少數股東於 附屬公司之額外投資	-	503
Capital element of finance lease rental payments	融資租賃租金 之資本部分	(319)	(1,275)
Net cash inflow from financing activities:	融資活動引起之現金流入淨額:		
Continuing operations	持續經營業務	16,162	20,513
Discontinued operations	已終止業務	3,583	-
Total	總計	19,745	20,513
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等價物 減少淨額</b>	(37,422)	(30,730)
Cash and cash equivalents at beginning of year	年初之現金及現金等價物	99,852	130,569
Effect of foreign exchange rate changes, net	外匯匯率變動 之影響淨額	(16)	13
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>年終之現金及 現金等價物</b>	62,414	99,852
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等價物 結餘之分析</b>		
Cash and bank balances	現金及銀行結餘	26,653	97,109
Non-pledged time deposits with original maturity of less than three months when acquired	取得時原訂到期日不足三個月 之無抵押定期存款	33,577	-
Bank overdrafts, secured	已抵押銀行透支	(592)	-
Time deposits with original maturity of less than three months when acquired, pledged as security for bank overdraft facilities	已就銀行透支信貸作抵押於 取得時原訂到期日不足 三個月之定期存款	2,776	2,743
		62,414	99,852