

CONSOLIDATED CASH FLOW STATEMENT

For the period from 1st April, 2003 to 31st December, 2003

綜合現金流量表

二零零三年四月一日至二零零三年十二月三十一日期間

		1.4.2003 to 至 31.12.2003 HK\$'000 千港元	1.4.2002 to 至 31.3.2003 HK\$'000 千港元
OPERATING ACTIVITIES	經營活動		
Profit (loss) before taxation	除稅前溢利(虧損)	439,910	(244,867)
Adjustments for:	作下列調整:		
Interest income, other than from loans receivable	利息收入, 不計來自應收貸款	(17)	(77)
Deficit arising on revaluation of investment properties	投資物業重估虧損	28,300	42,451
Unrealised holding loss on other investments	其他投資之未變現持有虧損	5,100	14,400
Unamortised issue costs and discount written off on settlement or conversion of convertible bonds	可換股債券贖回或換股時撇銷之未攤銷發行成本及折讓	11,648	388
Amortisation of intangible asset	攤銷無形資產	—	1,530
Loss on disposal of investment properties	出售投資物業虧損	—	1,435
Amortisation of goodwill arising on acquisition of subsidiaries	攤銷因收購附屬公司而產生之商譽	—	1,492
Net (gain) loss on disposal of subsidiaries	出售附屬公司(收益)虧損淨額	(1,591)	1,525
Loss on disposal of an associate	出售聯營公司虧損	—	10
Amortisation of goodwill arising on acquisition of associates	攤銷因收購聯營公司而產生之商譽	—	725
(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及設備之(收益)虧損	(23)	1,960
Depreciation of property, plant and equipment	物業、廠房及設備折舊	110	2,140
Impairment loss recognised in respect of property, plant and equipment	已確認之物業、廠房及設備折損	828	6,999
Amortisation of issue costs and discount of convertible bonds	攤銷可換股債券之發行成本及折讓	4,733	7,497
Net loss on disposal of jointly controlled entities	出售共同控制機構虧損淨額	—	15,453
Inventories write down	存貨減值	371	—
Gain on debt restructuring	債務重組之收益	(498,200)	—
Interest expenses	利息支出	2,884	7,375
Finance lease charges	財務租約開支	133	382
Allowance for bad and doubtful debts	呆壞賬準備	790	15,686
Share of results of jointly controlled entities	應佔共同控制機構業績	—	16,239
Impairment loss recognised in respect of intangible assets	已確認之無形資產折損	—	24,608
Impairment loss recognised in respect of goodwill	已確認之商譽折損	—	61,921
Operating cash flows before movements in working capital	未計營運資金變動之經營現金流量	(5,024)	(20,728)
Decrease in inventories	存貨減少	—	1,616
Decrease in trade and other receivables	貿易及其他應收款項減少	799	453
Decrease in short-term loans receivable	應收短期貸款減少	—	123
Decrease in other investments	其他投資減少	—	651
Decrease in amount due from an associate	應收聯營公司款項減少	2,535	—
Increase in amounts due to fellow subsidiaries	應付同集團附屬公司款項增加	947	—
(Decrease) increase in trade and other payables	貿易及其他應付款項(減少)增加	(3,238)	2,645
Cash used in operations	經營所用現金	(3,981)	(15,240)
Overseas tax paid	已付海外稅項	(4)	(2)
NET CASH USED IN OPERATING ACTIVITIES	經營活動所用現金淨額	(3,985)	(15,242)

CONSOLIDATED CASH FLOW STATEMENT

For the period from 1st April, 2003 to 31st December, 2003

綜合現金流量表

二零零三年四月一日至二零零三年十二月三十一日期間

		Notes 附註	1.4.2003 to 至 31.12.2003 HK\$'000 千港元	1.4.2002 to 至 31.3.2003 HK\$'000 千港元
INVESTING ACTIVITIES	投資活動			
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項		346	2,840
Interest received, other than from loans receivable	已收利息，不計來自應收貸款		17	38
Proceeds from disposal of subsidiaries (net of cash and cash equivalents disposed of)	出售附屬公司所得款項（扣除出售之現金及現金等值項目）	41	(47)	307
Amount advanced to associates	墊支予聯營公司之金額		—	(4,396)
Purchase of property, plant and equipment	購入物業、廠房及設備		—	(864)
Purchase of subsidiaries (net of cash and cash equivalents acquired)	購入附屬公司（扣除取得之現金及現金等值項目）	40	—	532
Amount advanced to jointly controlled entities	墊支予共同控制機構之金額		—	(293)
Decrease in finance lease receivables	財務租約應收款項減少		—	185
Proceeds from disposal of jointly controlled entities	出售共同控制機構所得款項		—	341
Proceeds from disposal of investment properties	出售投資物業所得款項		—	7,265
NET CASH FROM INVESTING ACTIVITIES	投資活動所得現金淨額		316	5,955
FINANCING ACTIVITIES	融資活動			
Proceeds from issue of shares	發行股份所得款項		15,097	22,294
Borrowings raised	籌取借貸		2,903	2,260
Funds transferred to scheme administrator	撥往計劃管理人之資金		(5,000)	—
Repayment of borrowings	償還借貸		(2,010)	(10,557)
Interest paid	已付利息		(500)	(1,565)
Finance lease charges paid	已付財務租約開支		(10)	(373)
Expenses in connection with the issue of convertible bonds	發行可換股債券之開支		—	(903)
Expenses in connection with the issue of shares	發行股份之開支		—	(863)
Redemption of convertible bonds	贖回可換股債券		—	(745)
Repayment of advances from a minority shareholder of a subsidiary	償還附屬公司少數股東墊款		—	(545)
NET CASH FROM FINANCING ACTIVITIES	融資活動所得現金淨額		10,480	9,003
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等值項目增加（減少）淨額		6,811	(284)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD/YEAR	期初／年初現金及現金等值項目		278	562
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD/YEAR, represented by bank balances and cash	期終／年終現金及現金等值項目（即銀行結存及現金）		7,089	278