

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 December 2003

截至二零零三年十二月三十一日止年度

	Notes 附註	2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務產生之現金流量		
Profit/(loss) before tax	除稅前溢利／(虧損)	(31,225)	7,326
Adjustments for:	經調整：		
Interest income	利息收入	5 (3,298)	(7,036)
Interest expenses	利息開支	7 8,851	—
Dividend income from listed investments	上市投資之股息收入	5 (340)	—
Write back of provision for an other receivable	撥回其他應收賬款撥備	35(vi) (16,382)	—
Loss/(gain) on disposal of fixed assets, net	出售固定資產之虧損／(收益)淨額	6 (21,021)	3
Net deficit on revaluation of investment properties	重估投資物業之虧絀淨額	2,495	1,019
Gain on disposal of an associate	出售一家聯營公司收益	—	(4,000)
Depreciation	折舊	6 18,550	4,916
Amortisation of goodwill	商譽攤銷	6 438	—
Impairment of fixed assets	固定資產減值	6 2,034	—
Impairment of investment securities	投資證券減值	6 20,000	—
Provision for inventory obsolescence	陳舊存貨撥備	6 4,143	—
Provision for bad and doubtful debts	呆壞賬撥備	6 37,765	700
Net realised loss on trading and other securities carried at fair value	以公平價值列賬之買賣及其他證券之已變現虧損淨額	—	183
Foreign exchange loss/(gain)	匯兌虧損／(收益)	(438)	269
Operating profits before working capital changes	營運資金變動前之經營溢利	21,572	3,380
Increase in inventories	存貨增加	(4,306)	(2,955)
Decrease/(increase) in trade receivables	應收賬款減少／(增加)	9,905	(97)
Decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收賬款減少	28,090	56,551
Increase/(decrease) in trade payables	應付賬款增加／(減少)	(8,734)	4,007
Decrease in other payables and accruals	其他應付款及應計費用減少	(6,874)	(156)
Decrease/(increase) in an amount due from a shareholder	應收一名股東欠款減少／(增加)	24	(892)
Increase in amounts due to related companies	應付有關連公司欠款增加	2,225	—
Cash generated from operations	經營業務產生之現金	41,902	59,838
Interest received	已收利息	3,298	7,036
Interest paid	已付利息	(8,851)	—
Hong Kong profits tax paid	已付香港利得稅	—	(230)
Overseas tax paid	已付海外稅項	(1,506)	(1,364)
Net cash inflow from operating activities	經營業務產生之現金流入淨額	34,843	65,280

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Year ended 31 December 2003

截至二零零三年十二月三十一日止年度

			2003 二零零三年 HK\$'000 千港元	2002 二零零二年 HK\$'000 千港元
	Notes 附註			
CASH FLOWS FROM INVESTING ACTIVITIES		投資活動產生之現金流量		
Dividend received from listed investments		已收上市投資股息	340	-
Acquisition of subsidiaries	31(b)	收購附屬公司	14,844	-
Purchases of fixed assets		購買固定資產	(7,971)	(3,751)
Purchases of investment securities		購買投資證券	(753)	-
Proceeds from disposal of fixed assets		出售固定資產所得款項	31,403	-
Proceeds from disposal of investment securities		出售投資證券所得款項	-	537
Proceeds from disposal of an associate		出售一家聯營公司所得款項	-	4,000
Increase in pledged deposits		已抵押存款增加	(4,797)	-
Net cash inflow from investing activities		投資活動產生之現金流入淨額	<u>33,066</u>	<u>786</u>
CASH FLOWS FROM FINANCING ACTIVITIES		融資活動產生之現金流量		
Nominal value of shares repurchased		購回股份之面值	-	(852)
Premium paid on repurchase of shares		已付購回股份之溢價	-	(1,710)
Repayment of bank loans		償還銀行貸款	(105,071)	-
Net cash outflow from financing activities		融資活動產生之現金流出淨額	<u>(105,071)</u>	<u>(2,562)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		現金及現金等價物之增加/(減少)淨額	<u>(37,162)</u>	<u>63,504</u>
Cash and cash equivalents at beginning of year		年初之現金及現金等價物	357,504	294,000
CASH AND CASH EQUIVALENTS AT END OF YEAR		年終之現金及現金等價物	<u>320,342</u>	<u>357,504</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		現金及現金等價物結餘分析		
Cash and bank balances	21	現金及銀行結存	84,496	34,336
Non-pledged time deposits with original maturity of less than three months when acquired	21	收購時原定三個月內到期之非抵押定期存款	235,846	323,168
			<u>320,342</u>	<u>357,504</u>