## 綜合現金流量表

# **Consolidated Cash Flow Statement**

截至二零零四年十二月三十一日止年度 For the year ended 31st December, 2004

			二零零四年	二零零三年
			2004	2003
		附註	千港元	千港元
		Notes	HK\$'000	HK\$'000
經營業務之現金流轉	Cash flows from operating activities			
除税前虧損	Loss before taxation		(16,581)	(172,518)
已就以下作調整:	Adjustments for:			
應佔聯營公司業績	Share of results of associates		(3,395)	(889)
應佔共同控制	Share of results of jointly			
實體業績	controlled entities		1,534	2,677
利息開支	Interest expenses		2,466	316
利息收入	Interest income		(1,713)	(1,157)
折舊	Depreciation		7,497	4,045
物業、機械及設備	Impairment loss of property,			
之減值虧損	plant and equipment		3,303	_
出售物業、機械及	Loss on disposal of property,			
設備之虧損	plant and equipment		248	185
出售附屬公司及已終止	Net gain on disposal of subsidiaries			
業務之淨收益	and discontinuing operations	33	(32,796)	_
出售附屬公司部份	Gain on partial disposal of			
權益之收益	interest in a subsidiary	34	_	(2,760)
呆壞賬準備	Allowance for bad and doubtful debts		1,258	_
呆壞賬準備	Write back of allowance for bad			
撥回	and doubtful debts		(690)	(1,753)
存貨準備	Allowance for inventories		2,902	432
買賣證券投資之	Net realised gain on trading of			
變現收益淨額	investments in securities		(626)	(1,095)
證券投資之未變現	Net unrealised holding losses on			
持股虧損淨額	investments in securities		453	774
商譽攤銷	Amortisation of goodwill		23,810	48,358
就商譽確認之	Impairment loss recognised in			
減值虧損	respect of goodwill		_	92,925
撥出因收購聯營	Release of negative goodwill			
公司權益所致之	arising on acquisition of interests			
負商譽	in associates		_	(762)

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		附註	千港元	千港元
		Notes	HK\$'000	HK\$'000
未計營運資金變動前之	Operating cash flow before movements			
經營現金流轉	in working capital		(12,330)	(31,222)
待售物業(增加)減少	(Increase) decrease in properties			
	held for sale		(241,735)	34,999
存貨增加	Increase in inventories		(103,812)	(5,037)
應收賬款(增加)減少	(Increase) decrease in trade receivables		(10,377)	45,955
其他應收款項、按金及	(Increase) decrease in other receivables,		(470.042)	00.014
預付款項(增加)減少 應付賬款增加(減少)	deposits and prepayments Increase (decrease) in trade payables		(179,813)	20,014 (16,582)
其他應付款項及應計	Increase in other payables and		45,150	(10,302)
費用增加	accrued charges		138,051	25,868
	<u> </u>			
經營業務帶來(已動用)	Cash (used in) generated from			
之現金	operations		(364,866)	73,995
已付税項 已付利息	Taxation paid		(3,854)	(496)
□17 利忠	Interest paid		(2,466)	(316)
經營業務帶來(已動用)	Net cash (used in) generated from			
之現金淨額	operating activities		(371,186)	73,183
投資業務之現金流轉	Cash flows from investing activities			
已收利息	Interest received		1,125	1,157
添置投資物業	Additions to investment properties		, _	(4,535)
購買物業、機械	Purchase of property, plant and			
及設備	equipment		(6,899)	(7,713)
購入附屬公司,減所收購	Purchase of subsidiaries, net of cash			
之現金及現金等值	and cash equivalents acquired	32	-	(44,006)
出售附屬公司及已終止 業務,減所出售之	Disposal of subsidiaries and			
現金及現金等值	discontinuing operations, net of cash at cash equivalents disposed	33	(20,856)	
收購附屬公司餘下	Acquisition of remaining interests in	00	(20,030)	
之權益	a subsidiary		(1,000)	_
於聯營公司之投資	Investments in associates		(57,690)	(28,248)
於共同控制實體之投資	Investments in jointly controlled entities			(10,584)
來自聯營公司之股息	Dividend from an associate		1,583	-
授予聯營公司之墊款	Advances to associates		(1,608)	(39,057)
(授予共同控制實體之墊款)	(Advances to) repayments from jointly		(00)	5.007
共同控制實體還款 原有到期日超過三個月之	controlled entities		(20)	5,627
に有 到 期 口 起 廻 二 個 月 と 定 期 存 款 減 少	Decrease in time deposits with original maturity of more than three months		_	32,045
出售物業、機械及設備	Proceeds from disposal of property,		_	32,043
之收入	plant and equipment		328	164
出售短期上市股份	Proceeds from disposal of			
之收入	short term listed shares		20,315	18,087
購買短期上市股份	Purchase of short term listed shares		(20,229)	(16,928)
授予共同控制實體之貸款	Loan to a jointly controlled entity		(14,151)	_

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		附註 Notes	二零零四年 <b>2004</b> 千港元 <b>HK\$</b> '000	二零零三年 2003 千港元 HK\$'000
投資業務動用之現金淨額	Net cash used in investing activities		(99,102)	(93,991)
融資之現金流轉	Cash flows from financing activities			
配售新股之收入	Proceeds from placing of new shares		133,952	304,178
因行使購股權而發行	Proceeds from issue of new shares			
新股之收入	upon exercise of share options		-	3,770
有關配售新股而	Expenses incurred in connection with			
產生之開支	placing of new shares		(4,162)	(9,058)
有關重組股本而	Expenses incurred in connection			(=00)
產生之開支	with capital reorganisation		-	(733)
新借銀行貸款	Bank loans raised		66,038	47,170
償還銀行貸款	Repayment of bank loans		(18,868)	(47,170)
动次类立之中人	Not sook assessed from			
融資帶來之現金	Net cash generated from		470.000	000 157
淨額	financing activities		176,960	298,157
現金及現金等值(減少)	Net (decrease) increase in cash			
增加淨額	and cash equivalents		(293,328)	277,349
年初之現金及	Cash and cash equivalents		, ,	
現金等值	at beginning of the year		416,465	139,116
<b>年级</b>	Cook and cook assistators			
年終 之現 金 及 現 金 等 值	Cash and cash equivalents at end of the year		123,137	416,465
<b>先立寺</b> 但	at end of the year		123,137	410,403
現金及現金等值	Analysis of the balances of cash and			
結餘分析	cash equivalents			
銀行結餘及現金	Bank balances and cash		78,947	396,415
原有到期日不足三個月	Time deposits with original maturity			
之定期存款	of less than three months		44,190	20,050
			123,137	416,465