

# CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

Year ended 31 March 2008 截至二零零八年三月三十一日止年度

		2008 千港元 HK\$'000	2007 千港元 HK\$'000
經營業務之現金流入	Cash inflows from operating activities		
除稅前溢利	Profit before taxation	132,956	225,628
調整：	Adjustments for:		
所佔聯營公司業績	Share of results of associates	(104,106)	(324,686)
商標攤銷	Amortisation of trademarks	4,183	4,183
無形資產攤銷	Amortisation of intangible assets	3,880	3,880
無形資產之減值虧損	Impairment loss recognised on intangible assets	23,482	-
購入一間聯營公司額外權益之折讓	Discount on acquisition of additional interest in an associate	(1,033)	-
物業、廠房及設備之折舊	Depreciation of property, plant and equipment	44,743	44,476
攤銷預付租賃款項	Amortisation of prepaid lease payments	951	951
出售投資物業之虧損	Loss on disposal of investment properties	1,200	-
出售物業、廠房及設備之虧損(收益)	Loss (gain) on disposal of property, plant and equipment	2,058	(1,885)
出售聯營公司部份權益/ 出售聯營公司之虧損(收益)	Loss (gain) on partial disposal/disposal of associates	4,765	(36,667)
一項投資及其有關股東貸款之 減值虧損	Impairment loss recognised in respect of an investment and its related shareholders' loan	-	59,608
應當出售附屬公司部份權益之虧損	Loss on deemed partial disposal of a subsidiary	135	26,031
投資物業公平值之增加	Increase in fair value of investment properties	(5,220)	(26,290)
衍生財務工具公平值之改變	Change in fair value of derivative financial instruments	(5,471)	24,364
利息收入	Interest income	(94,215)	(96,532)
股東貸款之預計利息	Imputed interest on shareholders' loans	(3,783)	(3,335)
銀行及其他借款利息	Interest on bank and other borrowings	126,339	149,373
財務租賃責任利息	Interest on obligations under finance leases	32	186
股息收入	Dividend income	(18,000)	(22,051)
出售可供出售投資之(收益)虧損	(Gain) loss on disposal of available-for-sale investments	(88,638)	9,298
可供出售投資之減值虧損	Impairment loss recognised on available-for-sale investments	3,783	3,335
出售一間附屬公司之虧損	Loss on disposal of a subsidiary	-	2,833
商譽之減值虧損	Impairment loss recognised on goodwill	1,935	-
聯營公司權益之減值虧損	Impairment loss recognised on interests in associates	2,021	-
外幣兌換率變動對公司之間 結存之影響	Effect of foreign exchange rate changes on inter-company balances	1,814	(50,616)
計算營運資金變動前之營業現金流量	Operating cash flows before movements in working capital	33,811	(7,916)
存貨之(增加)減少	(Increase) decrease in inventories	(102,060)	8,544
應收賬項、應收票據及預付款項之 減少	Decrease in debtors, bills receivable and prepayments	67,242	242,652
應付賬項及費用之減少	Decrease in creditors and accrued charges	(99,450)	(213,300)
經營業務(使用)產生之現金	Cash (used in) generated from operations	(100,457)	29,980
已付香港利得稅	Hong Kong Profits Tax paid	(3,608)	(2,407)
已收香港利得稅退款	Hong Kong Profits Tax refunded	317	806
已付香港以外其他地區稅項	Taxation in other jurisdictions paid	(5,938)	(5,379)
已收香港以外其他地區稅項退款	Taxation in other jurisdictions refunded	395	2,302
經營業務(使用)產生之現金淨額	Net cash (used in) generated from operating activities	(109,291)	25,302

	附註 NOTES	2008 千港元 HK\$'000	2007 千港元 HK\$'000
投資業務現金流量	Cash flows from investing activities		
購入附屬公司額外權益所付代價	Consideration paid on acquisition of additional interests of subsidiaries	(7,063)	(76,390)
購入聯營公司權益所付代價	Consideration paid on acquisition of interests in associates	(1,245)	–
購入物業、廠房及設備	Purchase of property, plant and equipment	(35,993)	(38,432)
預付租賃款項之增加	Increase in prepaid lease payments	–	(238)
長期應收賬款之增加	Increase in long term receivables	(8,444)	(14,913)
購入聯營公司之額外權益	Acquisition of additional interests in associates	(15,458)	(38,952)
購入可供出售投資	Purchase of available-for-sale investments	(22,057)	(62,728)
出售一間附屬公司(已扣除其現金及等值現金)	Disposal of a subsidiary (net of cash and cash equivalent disposed of)	39	49,626
購入附屬公司(已扣除其現金及等值現金)	Acquisition of subsidiaries (net of cash and cash equivalents acquired)	40	(26,242)
已收聯營公司之股息	Dividends received from associates	172,167	70,062
出售投資物業之款項	Proceeds from disposal of investment properties	18,800	–
出售聯營公司部份權益／出售聯營公司款項	Proceeds from partial disposal/disposal of associates	9,588	75,299
已收利息	Interest received	30,431	42,571
出售可供出售投資之款項	Proceeds from disposal of available-for-sale investments	174,443	–
出售物業、廠房及設備之款項	Proceeds from disposal of property, plant and equipment	1,916	8,428
已收股息	Dividends received	18,000	22,051
投資業務產生之現金淨額	Net cash from investing activities	325,344	10,142
融資現金流量	Cash flows from financing activities		
新銀行貸款	New borrowings raised	1,121,287	605,269
附屬公司少數股東所提供股本	Capital contributed by minority shareholders of subsidiaries	494	2,992
償還銀行貸款	Repayment of borrowings	(1,289,816)	(693,026)
已付銀行及其他借款之利息	Interest on bank and other borrowings paid	(139,688)	(156,119)
已付股息	Dividends paid	(32,958)	(32,958)
已付附屬公司少數股東之股息	Dividends paid to minority shareholders of subsidiaries	(44,022)	(121,549)
償還財務租賃責任之本金	Principal payments for obligations under finance leases	(1,574)	(3,489)
已付財務租賃責任之利息	Interest on obligations under finance leases paid	(32)	(186)
融資所使用之現金淨額	Net cash used in financing activities	(386,309)	(399,066)
現金及等值現金減少淨額	Net decrease in cash and cash equivalents	(170,256)	(363,622)
年初之現金及等值現金	Cash and cash equivalents at beginning of the year	475,568	787,244
外幣兌換率變動之影響	Effect of foreign exchange rate changes	(15)	51,946
年末之現金及等值現金	Cash and cash equivalents at end of the year	42	475,568