

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 30th June, 2005 截至二零零五年六月三十日止

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
OPERATING ACTIVITIES	經營活動		
Profit before taxation	除稅前溢利	100,124	90,258
Adjustments for:	調整項目：		
Interest income	利息收入	(33)	(644)
Finance costs	融資成本	3,354	6,318
Dividend income	股息收入	(364)	(272)
Surplus on revaluation of investment properties	投資物業之重估盈餘	-	(78,012)
Increase in fair value of investment properties	投資物業之公允價值增加	(100,880)	-
Depreciation and amortisation of property, plant and equipment	物業、廠房及設備之折舊及攤銷	7,058	7,374
Loss on disposal of other investments	出售其他投資之虧損	-	202
Loss on disposal of other securities	出售其他證券之虧損	269	7,755
Amortisation of goodwill	商譽攤銷	-	110
Release of negative goodwill to income	將負商譽轉撥至收入	(1,308)	(1,359)
Allowance for trade and other receivables	貿易及其他應收款項撥備	343	745
Impairment loss recognised in respect of property, plant and equipment	物業、廠房及設備之已確認減值虧損	-	6,000
(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及設備之(收益)虧損	(6,194)	904
Gain on disposal of investment properties	出售投資物業之收益	(12,903)	(3,575)
Loss (gain) on disposal of subsidiaries/discontinued operations	出售附屬公司/已終止業務之虧損(收益)	6,752	(64,753)
Operating cash flows before movements in working capital	營運資本變動前之經營現金流量	(3,782)	(28,949)
Increase in inventories	存貨增加	(1,653)	(47)
Increase in trade and other receivables	貿易及其他應收款項增加	(17,299)	(8,855)
Increase in trade and other payables	貿易及其他應付款項增加	3,532	41,866
Cash (used in) from operations	經營活動(所用)所得之現金	(19,202)	4,015
Hong Kong Profits Tax paid	已付香港利得稅	(468)	(792)
Hong Kong Profits Tax refunded	退還香港利得稅	103	-
NET CASH (USED IN) FROM OPERATING ACTIVITIES	經營活動(所用)所得之現金淨額	(19,567)	3,223

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	Note 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
INVESTING ACTIVITIES	投資活動		
Proceeds from disposal of investment properties	出售投資物業所得款項	19,503	13,435
Proceeds from disposal of subsidiaries (net of cash and cash equivalents disposed of)	出售附屬公司(已扣除所出售之現金及現金等價物)	32 12,705	14,856
Proceeds from disposal of other securities	出售其他證券所得款項	9,552	8,181
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	6,743	11,283
Dividends received	已收股息	364	272
Interest received	已收利息	33	644
Increase in pledged bank deposits	已抵押銀行存款增加	(2,969)	–
Purchase of property, plant and equipment	購入物業、廠房及設備	(2,277)	(13,216)
Proceeds from disposal of other investments	出售其他投資所得款項	–	23,448
Repayment of short-term loans receivable	償還應收短期貸款	–	7,246
Purchase of other securities	購入其他證券	–	(10,486)
Acquisition of additional interests in subsidiaries	增購附屬公司權益	–	(8,069)
Purchase of investment properties	購入投資物業	–	(2,556)
NET CASH FROM INVESTING ACTIVITIES	投資活動所得之現金淨額	43,654	45,038
FINANCING ACTIVITIES	融資活動		
Repayment of bank and other borrowings	償還銀行貸款及其他借貸	(30,610)	(79,877)
Interest paid	已付利息	(3,060)	(5,582)
Repayment of obligations under finance leases	償還融資租賃承擔	(2,988)	(9,806)
Repurchase of own shares	購回本身股份	(843)	–
Finance charges paid in respect of obligations under finance leases	融資租賃承擔之已付融資費用	(294)	(736)
New bank and other borrowings raised	新增銀行貸款及其他貸款	27,734	17,649
Repayment to a director	償還董事	–	(2,214)
Repayment of convertible note	償還可換股票據	–	(780)
Repayment to a minority shareholder of a subsidiary	償還附屬公司少數股東授出	–	(352)
Proceeds from issue of shares on exercise of warrants	行使認股權證發行普通股所得款項	–	1
NET CASH USED IN FINANCING ACTIVITIES	融資活動所用現金淨額	(10,061)	(81,697)

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		2005	2004
		二零零五年	二零零四年
		HK\$'000	HK\$'000
		千港元	千港元
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加 (減少)淨額	14,026	(33,436)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	本年度初之現金及現金等價物	2,915	36,351
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	本年度終之現金及現金等價物	16,941	2,915
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結餘之分析		
Bank balances and cash	銀行結餘及現金	22,472	4,755
Bank overdrafts	銀行透支	(5,531)	(1,840)
		16,941	2,915