

# 綜合現金流量表

## Consolidated Cash Flow Statement

截至二零零五年十二月三十一日止年度 For the year ended 31st December, 2005

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		二零零五年 千港元 2005 HK\$'000	二零零四年 千港元 (經重列) 2004 HK\$'000 (Restated)
<b>經營業務</b>	<b>Operating activities</b>		
除稅前虧損	Loss before taxation	(213)	(18,386)
已就以下作調整：	Adjustments for:		
應佔聯營公司業績	Share of results of associates	(5,916)	(1,590)
應佔共同控制實體業績	Share of results of jointly controlled entities	6,303	1,534
利息開支	Interest expense	133	2,466
利息收入	Interest income	(2,561)	(1,713)
折舊	Depreciation	4,083	7,497
預付租賃款項攤銷	Amortisation of prepaid lease payments	100	–
物業、機器及設備之 減值虧損	Impairment loss of property, plant and equipment	–	3,303
出售物業、機器及設備 之虧損	Loss on disposal of property, plant and equipment	2,066	248
出售附屬公司及已終止 業務之淨收益	Net gain on disposal of subsidiaries and discontinuing operations	–	(32,796)
呆壞賬準備	Allowance for bad and doubtful debts	2,197	1,258
呆壞賬準備撥回	Reversal of allowance for bad and doubtful debts	–	(690)
存貨準備	Allowance for inventories	2,436	2,902
存貨準備撥回	Reversal of allowance for inventories	(2,294)	–
買賣證券投資之 變現收益淨額	Net realised gain on trading of investments in securities	–	(626)
持有作買賣之投資之公平 值變動所產生之虧損	Loss arising from change in fair value of investments held for trading	772	453
商譽撇銷／攤銷	Written off/amortisation of goodwill	4	23,810
<b>未計營運資金變動前之 經營現金流轉</b>	<b>Operating cash flows before movements in working capital</b>	<b>7,110</b>	<b>(12,330)</b>
待售物業減少(增加)	Decrease (increase) in properties held for sale	2,670	(241,735)
存貨減少(增加)	Decrease (increase) in inventories	80,284	(103,812)
應收賬款增加	Increase in trade receivables	(29,550)	(10,377)
其他應收款項減少(增加)	Decrease (increase) in other receivables	25,673	(179,813)
應付賬款(減少)增加	(Decrease) increase in trade payables	(51,682)	45,150
其他應付款項、已收訂金 及應計費用增加	Increase in other payables, deposits received and accrued charges	20,260	138,051
<b>經營業務帶來(已動用)之現金 已付稅項</b>	<b>Cash generated from (used in) operations Taxation paid</b>	<b>54,765 (1,786)</b>	<b>(364,866) (3,854)</b>
<b>經營業務帶來(已動用) 之現金淨額</b>	<b>Net cash generated from (used in) operating activities</b>	<b>52,979</b>	<b>(368,720)</b>

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	附註	二零零五年 千港元	二零零四年 千港元 (經重列)
	Notes	2005 HK\$'000	2004 HK\$'000 (Restated)
投資業務	Investing activities		
已收利息	Interest received	1,690	1,125
購買物業、機器及設備	Purchase of property, plant and equipment	(5,224)	(6,899)
出售附屬公司及已終止業務、 減所出售之現金及 現金等值	Disposal of subsidiaries and discontinuing operations, net of cash and cash equivalents disposed	32	(20,856)
收購附屬公司餘下之 權益	Acquisition of remaining interests in a subsidiary	(15)	(1,000)
於聯營公司之投資	Investments in associates	–	(57,690)
來自聯營公司之股息	Dividend from an associate	–	1,583
聯營公司之還款 (授予聯營公司之墊款)	Repayments from (advances to) associates	708	(1,608)
授予共同控制實體之墊款	Advances to jointly controlled entities	–	(20)
出售物業、機器及設備 之收入	Proceeds from disposal of property, plant and equipment	540	328
出售持有作買賣 之投資之收入	Proceeds from disposal of investments held for trading	–	20,315
購買持有作買賣之投資	Purchase of investments held for trading	–	(20,229)
購買證券投資	Purchase of investments in securities	(4,808)	–
授予共同控制實體之貸款	Loan to a jointly controlled entity	–	(14,151)
<b>投資業務已動用之現金淨額</b>	<b>Net cash used in investing activities</b>	<b>(7,109)</b>	<b>(99,102)</b>
融資業務	Financing activities		
配售新股之收入	Proceeds from placing of new shares	–	133,952
有關配售新股而產生 之開支	Expenses incurred in connection with placing of new shares	–	(4,162)
新借銀行貸款	Bank loans raised	–	66,038
已付利息	Interest paid	(133)	(2,466)
償還銀行貸款	Repayment of bank loans	(47,170)	(18,868)
<b>融資活動(已動用)帶來 之現金淨額</b>	<b>Net cash (used in) generated from financing activities</b>	<b>(47,303)</b>	<b>174,494</b>
現金及現金等值減少淨額	Net decrease in cash and cash equivalents	(1,433)	(293,328)
年初之現金及現金等值	<b>Cash and cash equivalents at beginning of the year</b>	<b>123,137</b>	<b>416,465</b>
外幣匯率變動之影響	Effect of foreign exchange rate changes	989	–
年終之現金及現金等值	<b>Cash and cash equivalents at end of the year</b>	<b>122,693</b>	<b>123,137</b>
現金及現金等值 結餘分析	<b>Analysis of the balances of cash and cash equivalents</b>		
銀行結餘及現金	Bank balances and cash	121,376	78,947
原有到期日不足三個月之 定期存款	Time deposits with original maturity of less than three months	1,317	44,190
		<b>122,693</b>	<b>123,137</b>