

# 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

		2005 港幣千元 HK\$'000	2004 港幣千元 HK\$'000 (重新呈列) (restated)
<b>營業活動</b>	<b>Operating activities</b>		
除稅前溢利	Profit before taxation	50,221	34,201
就下列各項調整：	Adjustments for:		
融資成本	Finance costs	21,143	9,152
應佔聯營公司業績	Share of results of associates	1,622	1,166
出售一間聯營公司之虧損	Loss on disposal of an associate	378	-
出售一間附屬公司之收益	Gain on disposal of a subsidiary	-	(578)
對一間聯營公司已確認減值虧損	Impairment loss recognised in respect of an associate	-	6,264
墊支予一間聯營公司貸款撥備之回撥	Write back of allowance for loan advanced to an associate	-	(10,000)
折舊	Depreciation	55,799	76,680
開發成本資本化之攤銷	Amortisation on development costs capitalised	18,195	15,355
預付租賃款項之攤銷	Amortisation on prepaid lease payments	2,079	2,202
金融工具公平價值之變動	Fair value changes on financial instruments	788	-
開發成本資本化已確認減值虧損	Impairment loss recognised in respect of development costs capitalised	4,639	-
一間聯營公司商譽之攤銷	Amortisation of goodwill of an associate	-	221
呆賬撥備	Allowance for doubtful debts	2,576	6,677
呆賬撥備之回撥	Write back of allowances on doubtful debts	-	(8,441)
貿易及其他應付款項之撇銷	Write off of trade and other payables	(18,773)	(15,016)
利息收入	Interest income	(4,802)	(4,457)
投資物業公平價值之增加	Increase in fair value of investment properties	(4,156)	(1,390)
出售物業、廠房及設備之虧損	Loss on disposal of property, plant and equipment	64	4,519
出售證券投資之收益	Gain on disposal of investments in securities	-	(20)
持有證券投資未實現之淨收益	Net unrealised holding gain on investments in securities	-	(351)
營運資金變動前之營業現金流量	Operating cashflows before movements in working capital	129,773	116,184
存貨減少(增加)	Decrease (increase) in inventories	42,434	(154,426)
貿易及其他應收款項增加	Increase in trade and other receivables	(51,957)	(180,346)
訂金及預付款項減少(增加)	Decrease (increase) in deposits and prepayments	9,476	(1,201)
貿易及其他應付款項增加	Increase in trade and other payables	27,541	39,989
應付票據增加	Increase in bills payable	12	385
營業所得(所耗)現金	Cash generated from (used in) operations	157,279	(179,415)
已付香港利得稅	Hong Kong Profits Tax paid	(14,238)	(15,038)
已退回香港利得稅	Hong Kong Profits Tax refunded	413	317
已付其他司法管轄區稅款	Tax paid in other jurisdictions	(332)	(1,213)
<b>營業活動所得(所耗)現金淨額</b>	<b>Net cash from (used in) operating activities</b>	<b>143,122</b>	<b>(195,349)</b>

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	附註 Note	2005 港幣千元 HK\$'000	2004 港幣千元 HK\$'000 (重新呈列) (restated)
<b>投資活動</b>			
購入物業、廠房及設備		(21,620)	(116,890)
預付租賃款項增加		(4,107)	–
購買可供出售投資		(40)	–
開發成本資本化增加		(17,916)	(25,180)
購買一間聯營公司之額外權益		(936)	–
購買投資證券		–	(8,188)
已收取利息		4,887	4,457
出售物業、廠房及設備 所得款項		302	5,229
出售投資物業所得款項		–	650
出售一間附屬公司所得款項	34	–	2,057
出售一間聯營公司所得款項		9,250	–
聯營公司還款		63,562	31,094
從聯營公司收取之股息		–	5,025
出售證券投資所得款項		–	2,472
<b>投資活動所得(所耗)現金淨額</b>		<b>33,382</b>	<b>(99,274)</b>
<b>融資活動</b>			
已付股息		(9,339)	(14,008)
信託收據貸款減少		(47,216)	(4,778)
籌集新造銀行貸款		236,061	376,800
償還銀行貸款		(316,432)	(200,187)
償還應付聯營公司款項		157	1,233
已付利息		(21,143)	(9,152)
來自少數股東之注資		–	400
<b>融資活動(所耗)所得現金淨額</b>		<b>(157,912)</b>	<b>150,308</b>
<b>現金及現金等值項目之 增加(減少)淨額</b>		<b>18,592</b>	<b>(144,315)</b>
<b>於一月一日之現金及現金等值項目</b>		<b>170,108</b>	<b>311,669</b>
滙率變動之影響		(768)	2,754
<b>於十二月三十一日之現金 及現金等值項目</b>		<b>187,932</b>	<b>170,108</b>
<b>現金及現金等值項目 之結餘分析</b>			
銀行結餘及現金		195,900	174,530
銀行透支		(7,968)	(4,422)
		<b>187,932</b>	<b>170,108</b>