

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 December 2005
截至二零零五年十二月三十一日止年度

	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES			
經營業務產生之現金流量			
Profit/(loss) before tax		(22,130)	27,350
除稅前溢利／(虧損)			
Adjustments for:			
經調整：			
Interest income	5	(4,397)	(2,013)
利息收入			
Finance costs	7	2,699	10,382
財務費用			
Dividend income from listed investments	5	(238)	(537)
上市投資之股息收入			
Gain on disposal/write-off of items of property, plant and equipment, net	6	(1,429)	(1,285)
出售／撇銷物業、廠房及設備項目之收益淨額			
Gain on disposal of available-for-sale investments	6	(13,145)	-
出售可出售投資之收益			
Impairment of available-for-sale investments	6	3,477	-
可出售投資減值			
Changes in fair value of investment properties	6, 14	(3,378)	(17,224)
投資物業之公平值變更			
Depreciation	6, 13	18,282	20,865
折舊			
Recognition of prepaid land lease payments	6, 15	3,585	3,085
確認預付土地租賃款項			
Amortisation of goodwill	6, 16	-	584
商譽攤銷			
Impairment of goodwill	6, 16	4,816	-
商譽減值			
Reversal of impairment of items of property, plant and equipment	6, 13	-	(21,671)
物業、廠房及設備項目減值撥回			
Gain on disposal of a subsidiary	6, 38	-	(59)
出售一家附屬公司之收益			
Gain on disposal of an associate	6	(3,769)	-
出售一家聯營公司之收益			
Provision for inventories	6	3,775	12,048
存貨撥備			
Proceeds from the pre-sale of properties		-	314,737
預售物業所得款項			
Attributable profits from the pre-sale of properties	21	-	(68,958)
預售物業之應佔溢利			
Development costs of properties under development and properties held for sale		-	(155,364)
發展中物業及待售物業之發展成本			
Foreign exchange differences, net		-	(91)
匯兌差額淨額			
Operating profit before working capital changes		(11,852)	121,849
營運資金變動前之經營溢利			
Increase in properties under development and properties for sale		(126,117)	-
發展中物業及待售物業增加			
Increase in properties for sale		(70,330)	-
待售物業增加			
Increase in inventories		(14,402)	(12,663)
存貨增加			
Increase in trade and bills receivables		(7,808)	(5,239)
應收賬款及票據增加			
Increase in prepayments, deposits and other receivables		(13,622)	(60,003)
預付款項、按金及其他應收款增加			
Increase in securities measured at fair value through profit or loss/short term listed investments		(31,418)	(12,792)
按公平值計入溢利或虧損之證券／短期上市投資增加			
Decrease/(increase) in non-pledged deposits with original maturity over three months when acquired	27	3,769	(3,769)
於購入時原定三個月後到期之無抵押存款減少／(增加)			
Increase in trade payables		18,771	64,674
應付賬款增加			
Increase/(decrease) in other payables and accruals		15,447	(91,064)
其他應付款及應計費用增加／(減少)			
Increase in deposits received from customers		163,647	-
已收客戶按金增加			
Decrease in amounts due to related companies		(3,240)	(3,768)
應付有關連公司欠款減少			
Cash used in operations		(77,155)	(2,775)
經營業務所用現金			

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	Notes 附註		
Cash used in operations	經營業務所用之現金	(77,155)	(2,775)
Interest received	已收利息	4,397	2,013
Interest paid	已付利息	(2,699)	(27,795)
Hong Kong profits tax refunded/(paid)	退回/(已付)香港利得稅	26	(154)
Overseas tax paid	已付海外稅項	(25,702)	(1,749)
Net cash outflow from operating activities	經營業務產生之現金流出淨額	<u>(101,133)</u>	<u>(30,460)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動產生之現金流量		
Dividends received from listed investments	已收上市投資股息	238	537
Purchases of items of property, plant and equipment	購置物業·廠房及設備項目	13 (43,664)	(9,836)
Purchases of investment properties	購買投資物業	14 (25,207)	-
Proceeds from disposal of items of property, plant and equipment	出售物業·廠房及設備項目所得款項	39,018	4,097
Proceeds from disposal of investment properties	出售投資物業所得款項	47,200	-
Proceeds from disposal of available-for-sale investments	出售可出售投資所得款項	30,460	-
Acquisition of a subsidiary	收購一家附屬公司	37 1,510	-
Disposal of a subsidiary	出售一家附屬公司	38 -	2,602
Disposal of an associate	出售一家聯營公司	120	-
Increase in pledged deposits	已抵押存款增加	(13,808)	(48)
Net cash inflow/(outflow) from investing activities	投資活動產生之現金流入/(流出)淨額	<u>35,867</u>	<u>(2,648)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動產生之現金流量		
New bank loans	新增銀行貸款	74,234	376,920
Receipt of government grant	收取政府補助金	177,906	-
Repayment of bank loans	償還銀行貸款	-	(481,097)
Net cash inflow/(outflow) from financing activities	融資活動產生之現金流入/(流出)淨額	<u>252,140</u>	<u>(104,177)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物之增加/(減少)淨額	186,874	(137,285)
Effect of foreign exchange rate changes, net	匯率變動影響淨額	978	-
Cash and cash equivalents at beginning of year	年初之現金及現金等價物	<u>183,057</u>	<u>320,342</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物	<u>370,909</u>	<u>183,057</u>
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結餘分析		
Cash and bank balances	現金及銀行結存	27 339,439	56,199
Non-pledged time deposits with original maturity of less than three months when acquired	收購時原定三個月內到期之無抵押定期存款	31,470	126,858
		<u>370,909</u>	<u>183,057</u>