

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
CASH FLOWS FROM OPERATING ACTIVITIES			
經營業務之現金流量			
Profit before tax		68,998	79,375
Adjustments for:	經作出下列調整：		
Share of profits of jointly-controlled entities	應佔共同控制實體之溢利	(335)	(1,456)
Non-financing interest income	非融資利息收入	(29,472)	(3,200)
Dividend income from listed investments	上市投資之股息收入	(1,915)	(2,592)
Dividend income from unlisted investments	非上市投資之股息收入	-	(898)
Loss/(gain) on disposal of items of property, plant and equipment	出售物業、機器及設備項目之虧損/(收益)	(28)	9
Depreciation	折舊	17,967	18,261
Amortisation of intangible assets	無形資產攤銷	-	813
Provision for doubtful debts	呆賬撥備	11,671	-
Bad debts written off	壞賬撇銷	526	551
Gain on disposal of long term investments	出售長期投資之收益	-	(3,312)
Fair value losses on equity investments at fair value through profit or loss/unrealised losses on revaluation of short term investments, net	重估以公平值計入損益之股份投資/短期投資之未變現虧損，淨額	4,816	1,520
Operating profit before working capital changes	營運資金變動前之經營溢利	72,228	89,071
Decrease/(increase) in advances to customers	給予客戶之墊款減少/(增加)	(124,734)	344,496
Increase in accounts receivable	應收賬款增加	(48,163)	(71,940)
Decrease/(increase) in prepayments, deposits and other debtors	預付款項、按金及其他應收款項減少/(增加)	(2,339)	1,880
Increase in amounts due from related companies	應收關連公司款項增加	(1,641)	(551)
Increase in equity investments at fair value through profit or loss/short term investments	以公平值計入損益之股份投資/短期投資增加	(68,049)	(13,066)
Increase in cash held on behalf of customers	代客戶持有之現金增加	(135,307)	(41,278)
Increase in accounts payable	應付賬款增加	122,598	76,557
Increase/(decrease) in accruals and other liabilities	應計負債及其他負債增加/(減少)	(2,091)	4,488
Increase/(decrease) in amounts due to related companies	應付關連公司款項增加/(減少)	(29,638)	56,578
Decrease in loans from a related company	關連公司貸款減少	-	(93,482)
Increase/(decrease) in bank loans	銀行貸款增加/(減少)	245,032	(291,183)
Increase/(decrease) in other loans	其他貸款增加/(減少)	(293)	99
Cash generated from operations	來自經營業務之現金	27,603	61,669
Non-financing interest received	已收非融資利息	29,472	3,200
Hong Kong profits tax refunded/(paid), net	退回/(已付)香港利得稅，淨額	6,575	(2,428)
Dividends received from listed investments	已收上市投資股息	1,915	2,592
Dividends received from unlisted investments	已收非上市投資股息	-	898
Dividends paid	已付股息	(23,373)	(43,833)
Net cash inflow from operating activities	經營業務之現金流入淨額	42,192	22,098

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Net cash inflow from operating activities	經營業務之現金流入淨額		42,192	22,098
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量			
Purchases of items of property, plant and equipment	購買物業、機器及設備項目	13	(27,397)	(20,204)
Proceeds from disposal of items of property, plant and equipment	出售物業、機器及設備項目所得款項		28	1,688
Dividend received from a jointly-controlled entity	已收一間共同控制實體股息		1,500	-
Increase in other assets	其他資產增加		(546)	(2,691)
Purchase of a long term investment	購買長期投資		-	(20,000)
Proceeds from disposal of long term investments	出售長期投資所得款項		-	9,612
Net cash outflow from investing activities	投資活動之現金流出淨額		(26,415)	(31,595)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Proceeds from share options exercised	行使購股權所得款項		-	31,098
Proceeds from issue of shares	發行股份所得款項		-	103,700
Share issue expenses	發行股份費用		-	(116)
Repurchase and cancellation of shares	購回及註銷股份	29	(8,387)	(6,083)
Net cash inflow/(outflow) from financing activities	融資活動之現金流入/(流出)淨額		(8,387)	128,599
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之增加淨額		7,390	119,102
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目		238,300	119,198
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值項目		245,690	238,300
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目結存之分析			
Cash and bank balances	現金及銀行結存		270,894	258,132
Bank overdrafts	銀行透支	27	(25,204)	(19,832)
			245,690	238,300