

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

30 April 2006 二零零六年四月三十日

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
	Notes 附註		
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流動		
Profit/(loss) before tax from continuing operations	持續經營業務之除稅前溢利／(虧損)	118,787	(16,501)
Profit from discontinued operations	已終止經營業務之溢利	37,333	9,917
Adjustments for:	調整：		
Finance costs, net	融資費用淨額	1,165	2,295
Bank interest income	銀行利息收入	(1,446)	(1,018)
Share of profits and losses of:	分佔下列公司之溢利及虧損：		
Jointly-controlled entities	共同控制企業	1,956	3,345
Associates	聯營公司	(9,337)	(12,351)
Dividend income from listed investments	上市投資所得股息收入	5	(2)
Depreciation	折舊	3,516	3,618
Amortisation of intangible assets	無形資產攤銷	6	144
Write-off of items of property, plant and equipment	撤銷物業、廠房及設備	6	4
Gain on disposal/deemed disposal of subsidiaries	出售／視作出售附屬公司之收益	(5,336)	(100)
Fair value gain on securities, bullion, futures and options contracts, net	證券、黃金、期貨及期權合約之公平值收益淨額	5	(811)
Write-back of provision for accounts receivable	應收賬款撥備撥回	6	(5,783)
Change in fair values of investment properties	投資物業公平值之變動	(715)	(1,080)
(Gain)/loss on disposal of investment properties	出售投資物業之(收益)／虧損	6	3,864
Gain on disposal of items of property, plant and equipment	出售物業、廠房及設備之收益	-	(6,235)
Amortisation of goodwill on acquisition of associates and jointly-controlled entities	收購聯營公司及共同控制企業之商譽攤銷	-	4,964
Gain on disposal of investments in securities	出售證券投資之收益	-	(3,094)
Provision for long service payments	長期服務金撥備	348	307
Impairment loss on interest in an associate	聯營公司權益之減值虧損	6	-
Gain on disposal of associates from discontinued operations	出售已終止經營業務聯營公司之收益	(26,328)	(182)

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Operating profit/(loss) before working capital changes	未計營運資金變動前之經營溢利/(虧損)	12,874	(18,699)
Increase in other long term assets	其他長期資產增加	(306)	(1,500)
Decrease in equity investments at fair value through profit or loss/short term investments	按公平值計入損益賬之股本投資/短期投資減少	11,754	24
Decrease in accounts receivable	應收賬款減少	4,088	13,744
Increase in loans receivable	應收貸款增加	(575)	-
Increase/(decrease) in prepayments, deposits and other receivables	預付款項、訂金及其他應收賬款增加/(減少)	(43,084)	157
Increase in inventories	存貨增加	(130)	-
Increase in bank trust account balances	銀行信託賬戶結餘增加	(26,867)	(1,366)
Increase in gold on hand	所持之黃金增加	(123)	(44)
Increase/(decrease) in accounts payable	應付賬款增加/(減少)	36,958	(5,702)
Decrease in provision for long service payments	長期服務金撥備減少	(858)	(123)
Increase in other payables and accruals	其他應付賬款及應計費用增加	12,584	73
Decrease in an amount due to a related company	欠關連公司款項減少	-	(1)
Cash generated from/(used in) operations	經營業務所得/(所耗)現金	6,315	(13,437)
Interest received	已收利息	768	1,018
Hong Kong profits tax (paid)/refunded	(已付)/退回香港利得稅	391	(391)
Dividend received from investments in securities	已收證券投資所得股息	-	2
Dividend received from an associate	已收聯營公司股息	1,484	742
Net cash inflow/(outflow) from operating activities	經營業務現金流入/(流出)淨額	8,958	(12,066)

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CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流動		
Purchases of items of property, plant and equipment	添置物業、廠房及設備	(2,363)	(2,278)
Payment for investment in a jointly-controlled entity	共同控制企業投資之付款	(600)	(8,360)
Proceeds from disposal of investment properties	出售投資物業所得款項	6,000	125,932
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備所得款項	120	16,382
Proceeds from disposal of subsidiaries	出售附屬公司所得款項	287	–
Proceeds from disposal of associates	出售聯營公司所得款項	18,112	925
Proceeds from disposal of non-trading investments	出售非買賣投資所得款項	–	8,616
Increase in amounts due from an associates	聯營公司欠款增加	(63)	–
Increase in amounts due to jointly-controlled entities	欠共同控制企業款項增加	429	–
Decrease in pledged bank deposits	已抵押銀行存款減少	–	19,743
Repayment of loan granted to a jointly-controlled entity	共同控制企業貸款還款	–	2,335
Repayment of loan granted to an associate	償還授予聯營公司之貸款	–	353
Advance of loans to an associate	墊付貸款予聯營公司	(900)	(346)
Net cash inflow from investing activities	投資活動之現金流入淨額	21,022	163,302

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CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流動		
Dividends paid	已付股息	(3,038)	–
Proceeds from issue of share capital	發行股本所得款項	–	8,360
Shares issue expenses	股份發行開支	–	(118)
Repayment of bank loans	償還銀行貸款	(7,994)	(1,291)
New bank loan	新訂銀行貸款	16,000	–
New other loans	新訂其他貸款	–	11,000
Repayment of other loans	償還其他貸款	–	(11,000)
Repayment of convertible bonds	償還可換股債券	–	(150,000)
Repayment of loans from Directors	償還董事貸款	(170)	(1,220)
Capital element of finance lease rental payments	融資租約租金之資本部份	(316)	(190)
Interest paid	已付利息	(1,165)	(2,378)
Net cash inflow/(outflow) from financing activities	來自融資活動之現金流入／(流出)淨額	3,317	(146,837)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之淨增幅	33,297	4,399
Cash and cash equivalents at beginning of year	於年初之現金及現金等值項目	10,492	6,093
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年終之現金及現金等值項目	43,789	10,492
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目結餘之分析		
Cash and bank balances	現金及銀行結存	27 40,789	7,492
Time deposits with original maturity of less than three months when acquired, pledged as security for bank overdraft facilities	收購時之原訂到期日少於三個月之定期存款，已抵押為銀行透支額之抵押品	27 3,000	3,000
		43,789	10,492