

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 30th June, 2006 截至二零零六年六月三十日止

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (as restated) (經重列)
OPERATING ACTIVITIES	經營活動		
Profit before taxation	除稅前溢利	10,760	100,124
Adjustments for:	調整項目：		
Interest income	利息收入	(361)	(33)
Finance costs	融資成本	5,265	3,354
Dividend income	股息收入	(59)	(364)
Increase in fair value of investment properties	投資物業之公允價值增加	(19,000)	(100,880)
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	7,036	7,012
Release of prepaid lease payments	解除預付租賃付款	46	46
Share-based payment expenses	以股份為基礎付款	8,233	-
Gain on disposal of investment properties	出售投資物業之收益	(1,162)	(12,903)
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備之虧損(收益)	461	(6,194)
Reversal of impairment loss recognised in respect of property, plant and equipment	物業、廠房及設備之已確認減值撥回	(178)	-
Reversal of impairment loss recognised in respect of prepaid lease payments	預付租賃付款之已確認減值撥回	(613)	-
(Gain) loss on disposal of available-for-sale investments/ other securities	出售可供銷售投資／其他證券之(收益)虧損	(813)	269
Allowance for trade and other receivables	貿易及其他應收款項撥備	714	343
Waiver of other borrowings	豁免其他借貸	(19,651)	-
Release of negative goodwill to income	負商譽解除轉至為收益	-	(1,308)
Loss on disposal of subsidiaries	出售附屬公司之虧損	61	6,752
Operating cash flows before movements in working capital	營運資本變動前之經營現金流量	(9,261)	(3,782)
Increase in inventories	存貨增加	(23)	(1,653)
Decrease (increase) in trade and other receivables	貿易及其他應收款項減少(增加)	21,394	(17,299)
Decrease in trade and other payables	貿易及其他應付款項減少	(7,147)	(24,770)
Cash from (used in) operations	經營活動來自(所用)之現金	4,963	(47,504)
Hong Kong Profits Tax paid	已付香港利得稅	(105)	(468)
Hong Kong Profits Tax refunded	退還香港利得稅	-	103
NET CASH FROM (USED IN) OPERATING ACTIVITIES	經營活動來自(所用)之現金淨額	4,858	(47,869)

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	Note	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (as restated) (經重列)
INVESTING ACTIVITIES			
Proceeds from disposal of investment properties		118,162	19,503
Proceeds from disposal of available-for-sale investments/ other securities		7,683	9,552
Proceeds from disposal of property, plant and equipment		408	6,743
Interest received		361	33
Dividends received		59	364
Purchase of property, plant and equipment		(57,913)	(2,277)
Purchase of available-for-sale investments/other securities		(25,196)	–
Increase in pledged bank deposits		(90)	(2,969)
Deposits received on disposal of a subsidiary		–	28,302
Proceeds from disposal of subsidiaries (net of cash and cash equivalents disposed of)	33	–	12,705
NET CASH FROM INVESTING ACTIVITIES		43,474	71,956
FINANCING ACTIVITIES			
Repayment of bank and other borrowings		(136,572)	(30,610)
Repurchase of own shares		(11,338)	(843)
Interest paid		(4,921)	(3,060)
Repayment of obligations under finance leases		(3,610)	(2,988)
Finance charges paid in respect of obligations under finance leases		(344)	(294)
Proceeds from disposal of treasury shares		6,257	–
New bank and other borrowings raised		118,320	27,734
NET CASH USED IN FINANCING ACTIVITIES		(32,208)	(10,061)
NET INCREASE IN CASH AND CASH EQUIVALENTS		16,124	14,026
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		16,941	2,915
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		33,065	16,941
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS			
Bank balances and cash		37,836	22,472
Bank overdrafts		(4,771)	(5,531)
		33,065	16,941