

Consolidated Cash Flow Statement ■ 綜合現金流量表

For the year ended 30 June 2005
截至二零零五年六月三十日止年度

	附註 Notes	2005 千港元 HK\$'000	2004 千港元 HK\$'000
經營業務現金流量			
除稅前溢利		106,745	19,743
已就下列項目調整：	Adjustments for:		
融資成本	Finance costs	7 5,497	1,409
應佔聯營公司溢利減虧損	Share of profits less losses of associates	(1,384)	(3,127)
應佔一間共同控制實體溢利	Share of profit of a jointly controlled entity	(117)	–
利息收入	Interest income	5 (1,600)	(2,376)
投資之股息收入	Dividend income from investments	5 (426)	(413)
折舊	Depreciation	6 10,845	8,174
物業、廠房及設備減值撥備	Provision for impairment of property, plant and equipment	6 6,390	–
壞賬撇銷	Bad debt written off	6 1,622	211
收購一間聯營公司之商譽攤銷	Amortisation of goodwill on acquisition of an associate	16 1,410	1,411
存貨撥備	Provision against inventories	6 5,398	7,034
貿易應收款項撥備	Provision for trade receivables	6 2,187	1,697
投資證券減值撥備	Provision for impairment of investment securities	6 652	1,251
預付款項、按金及其他應收款項撇銷	Prepayments, deposits and other receivables written off	6 396	–
出售物業、廠房及設備虧損	Loss on disposal of property, plant and equipment	6 204	132
出售一項投資物業虧損	Loss on disposal of an investment property	6 11,139	–
其他投資之已變現及未變現(收益)/虧損	Realised and unrealised (gains)/losses on other investments	6 (4,888)	1,255
投資物業公平值之改變	Changes in fair value of investment properties	(109,865)	–
營運資金變動前之經營溢利	Operating profit before working capital changes	34,205	36,401
存貨增加	Increase in inventories	(72,537)	(53,564)
貿易應收款項增加	Increase in trade receivables	(19,353)	(10,347)
預付款項、按金及其他應收款項(增加)/減少	(Increase)/Decrease in prepayments, deposits and other receivables	(14,356)	5,197
其他投資減少	Decrease in other investments	11,153	14,296
聯營公司結餘增加	Increase in balances with associates	(4,010)	(1,444)
一間共同控制實體結餘之增加	Increase in balance with a jointly controlled entity	(18)	–
貿易及其他應付款項之增加	Increase in trade and other payables	62,778	6,874
經營所用現金	Cash used in operations	(2,138)	(2,587)
已收利息	Interest received	1,600	2,376
已付利息	Interest paid	(5,497)	(1,409)
投資所得股息	Dividend received from investments	426	413
自聯營公司收取之股息	Dividend received from associates	233	928
已付股息	Dividend paid	(5,596)	(5,596)
已付香港利得稅	Hong Kong profits tax paid	(3,281)	(946)
已付海外稅項	Overseas taxes paid	–	(442)
經營業務動用現金淨額	Net cash used in operating activities	(14,253)	(7,263)

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投資活動現金流量	Cash flows from investing activities		
收購物業、廠房及設備	Purchases of property, plant and equipment 12	(14,778)	(25,025)
收購一項投資物業	Purchase of an investment property 13	(361,135)	(105,089)
出售物業、廠房及設備 所得款項	Proceeds from disposal of property, plant and equipment	542	511
出售一項投資物業所得款項	Proceeds from disposal of an investment property	168,861	–
在建物業付款	Payment for property under development	–	(22,991)
收購投資證券	Purchases of investment securities	–	(3,687)
出售一項投資證券所得款項	Proceeds from disposal of an investment security	328	–
償還長期應收款項	Repayment of long term receivables	3,644	10,028
於一間聯營公司之投資	Investment in an associate 16	(2)	–
於一間共同控制實體之投資	Investment in a jointly controlled entity	(195)	–
增加貸款予一間共同控制實體	Increase in loan to a jointly controlled entity 17	(89,300)	–
一塊土地之預付款項	Prepayment for a parcel of land	–	(530)
投資活動所用現金淨額	Net cash used in investing activities	(292,035)	(146,783)
融資活動現金流量	Cash flows from financing activities		
償還一名少數股東貸款	Repayment of loan from a minority shareholder	(18,253)	–
一名少數股東貸款	Loan from a minority shareholder	69,000	–
新增銀行貸款	New bank loans	241,967	70,000
償還銀行貸款	Repayment of bank loan	(5,385)	(3,141)
融資活動所得現金淨額	Net cash generated from financing activities	287,329	66,859
現金及現金等額淨額之減少	Net decrease in cash and cash equivalents	(18,959)	(87,187)
年初之現金及現金等額	Cash and cash equivalents at beginning of year	48,762	135,473
外幣匯率變動之影響淨額	Effect of foreign exchange rate changes, net	58	476
年終之現金及現金等額	Cash and cash equivalents at end of year	29,861	48,762
現金及現金等額之結餘分析	Analysis of balances of cash and cash equivalents		
現金及銀行結餘	Cash and bank balances	32,339	74,911
銀行透支，有抵押	Bank overdrafts, secured	(2,478)	(26,149)
		29,861	48,762