## 綜合現金流量表

## **Consolidated Cash Flow Statement**

2004

截至二零零五年十二月三十一日止年度

For the year ended 31st December, 2005

		2005 港幣千元 HK\$'000	港幣千元 HK\$'000 (重新呈列) (restated)
營業活動	Operating activities		
除税前溢利	Profit before taxation	50,221	34,201
就下列各項調整:	Adjustments for:		
融資成本	Finance costs	21,143	9,152
應佔聯營公司業績	Share of results of associates	1,622	1,166
出售一間聯營公司之虧損	Loss on disposal of an associate	378	
出售一間附屬公司之收益	Gain on disposal of a subsidiary	_	(578)
對一間聯營公司已確認減值虧損	Impairment loss recognised in respect		
勃士子 胆酸燃瓜司贷款燃供之同燃	of an associate	_	6,264
墊支予一間聯營公司貸款撥備之回撥	Write back of allowance for loan		(10,000)
折舊	advanced to an associate Depreciation	55,799	(10,000) 76,680
開發成本資本化之攤銷	Amortisation on development costs	33,199	70,000
用级八个女子记之解明	capitalised	18,195	15,355
預付租賃款項之攤銷	Amortisation on prepaid lease payments	2,079	2,202
金融工具公平價值之變動	Fair value changes on financial	_,0.0	2/202
	instruments	788	_
開發成本資本化已確認減值虧損	Impairment loss recognised in respect of		
	development costs capitalised	4,639	_
一間聯營公司商譽之攤銷	Amortisation of goodwill of an associate	_	221
呆賬撥備	Allowance for doubtful debts	2,576	6,677
呆賬撥備之回撥	Write back of allowances on		
	doubtful debts	_	(8,441)
貿易及其他應付款項之撇銷	Write off of trade and other payables	(18,773)	(15,016)
利息收入	Interest income	(4,802)	(4,457)
投資物業公平價值之增加	Increase in fair value of investment	(4.156)	(1.700)
出售物業、廠房及設備之虧損	properties	(4,156)	(1,390)
山告彻未、쩺厉及政佣之虧俱	Loss on disposal of property, plant	64	4 E 10
出售證券投資之收益	and equipment Gain on disposal of investments in	04	4,519
山百砬外区负之农皿	securities	_	(20)
持有證券投資未實現之淨收益	Net unrealised holding gain on		(20)
10 B m 21 D M N M N M N M M M M M M M M M M M M M	investments in securities	_	(351)
營運資金變動前之營業現金流量	Operating cashflows before movements		
	in working capital	129,773	116,184
存貨減少(增加)	Decrease (increase) in inventories	42,434	(154,426)
貿易及其他應收款項增加	Increase in trade and other receivables	(51,957)	(180,346)
訂金及預付款項減少(增加)	Decrease (increase) in deposits		
	and prepayments	9,476	(1,201)
貿易及其他應付款項增加	Increase in trade and other payables	27,541	39,989
應付票據增加	Increase in bills payable	12	385
<b>然类6.2.1.6</b>	Cook gonerated from (word in) an anti-	157.070	(170 415)
營業所得(所耗)現金 已付香港利得税	Cash generated from (used in) operations Hong Kong Profits Tax paid	157,279	(179,415)
已退回香港利得税	Hong Kong Profits Tax refunded	(14,238) 413	(15,038) 317
已付其他司法管轄區税款	Tax paid in other jurisdictions	(332)	(1,213)
	iax paid in other jurisdictions	(332)	(1,213)
營業活動所得(所耗)現金淨額	Net cash from (used in) operating		
	activities	143,122	(195,349)

## 綜合現金流量表

## **Consolidated Cash Flow Statement**

截至二零零五年十二月三十一日止年度

For the year ended 31st December, 2005

				2004 港幣千元
		附註	2005 港幣千元	HK\$'000 (重新呈列)
		Note	HK\$'000	(restated)
投資活動	Investing activities			
購入物業、廠房及設備	Purchase of property, plant and equipment		(21,620)	(116,890)
預付租賃款項增加	Increase in prepaid lease payments		(4,107)	(110,030)
購買可供出售投資	Purchase of available-for-sale investments		(40)	_
開發成本資本化增加	Increase in development costs capitalised		(17,916)	(25,180)
購買一間聯營公司之額外權益	Purchase of additional interest in an associate		(936)	_
購買投資證券 已收取利息	Purchase of investments in securities Interest received		4,887	(8,188) 4,457
出售物業、廠房及設備	Proceeds from disposal of property,		•	
所得款項 出售投資物業所得款項	plant and equipment Proceeds from disposal of		302	5,229
出售一間附屬公司所得款項	investment properties Proceeds from disposal of a		_	650
出售一間聯營公司所得款項	subsidiary Proceeds from disposal of an	34	_	2,057
聯營公司還款	associate Repayment from amount		9,250	_
	due from associates		63,562	31,094
從聯營公司收取之股息 出售證券投資所得款項	Dividends received from associates Proceeds from disposal of		_	5,025
	investments in securities			2,472
投資活動所得(所耗)現金淨額	Net cash from (used in) investing activities		33,382	(99,274)
融資活動	Financing activities		(0.770)	(14000)
已付股息 信託收據貸款減少	Dividends paid  Decrease in trust receipts loans		(9,339) (47,216)	(14,008) (4,778)
籌集新造銀行貸款	New bank loans raised		236,061	376,800
償還銀行貸款 償還應付聯營公司款項	Repayment of bank loans Repayment from amount due to an		(316,432)	(200,187)
	associate		157	1,233
已付利息 來自少數股東之注資	Interest paid Capital contribution from minority		(21,143)	(9,152)
NHO MINNE/LA	shareholders		_	400
融資活動(所耗)所得現金淨額	Net cash (used in) from financing activities		(157012)	150 700
			(157,912)	150,308
現金及現金等值項目之 增加(減少)淨額	Net increase (decrease) in cash and cash equivalents		18,592	(144,315)
於一月一日之現金及現金等值項目	Cash and cash equivalents			
滙率變動之影響 11	at 1st January  Effect of foreign exchange rate		170,108	311,669
	changes		(768)	2,754
於十二月三十一日之現金 及現金等值項目	Cash and cash equivalents at 31st December		187,932	170,108
現金及現金等值項目	Analysis of the balances of cash		,	
之結餘分析	and cash equivalents			
銀行結餘及現金銀行透支	Bank balances and cash Bank overdrafts		195,900 (7,968)	174,530 (4,422)
			187,932	170,108
				,