# 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   Rits				2005 二零零五年	2004 二零零四年 (Restated) (經重列)
CASH FLOWS FROM  OPERATING ACTIVITIES 現金流量 Profit before tax 除税前溢利 213,891 4,678 名人間以下的では 25,891 764 程度では 25,891 764 764 764 764 764 764 764 764 764 764					
CASH FLOWS FROM 使音樂務之 OPERATING ACTIVITIES 現金流量 Profit before tax 除税前溢利 213,891 4,678 Adjustments for: 日作出下列調整: Finance costs Reversal of provision for an amount due from a jointly-controlled entity 家境機備 (2,318) (6,097) Provisions for amounts due from jointly-controlled entities 家項機備 (2,318) (6,097) Frovisions for amounts due from jointly-controlled entities 家項機備 (3,379) 16,802 Share of profits and losses of 底估共同控制公司之方的时以-controlled entities 家項機備 (1,932) Share of profits and losses of associates Amortisation and impairment of goodwill on acquisition of a jointly-controlled entity 家殖 21 - 3,244 Bank interest income 銀行利息收入 5 (14,649) (15,912 Investment income 投資收入 5 (9,305) (11,231 Dividend income from 接着 10,000 (1,231 Dividend income from 接着 10,000 (1,231 Dividend income from 接近 well-中投資之 an unlisted investments Negative goodwill recognised as income 日本 中央非上市投資之				HK\$'000	
Profit before tax					千港元
Profit before tax	CASH FLOWS FROM	經營業務之			
Adjustments for: 已作出下列調整: Finance costs 應資成本 8 2,953 764 Reversal of provision for an amount due from a jointly-controlled entity 款項發備 (2,318) (6,097 Provisions for amounts due from 應收共同控制公司 jointly-controlled entities	OPERATING ACTIVITIES	現金流量			
Finance costs Reversal of provision for an amount due from a jointly-controlled entity 款項接備 (2,318) (6.097) Provisions for amounts due from 應收共同控制公司 jointly-controlled entities 款項接備 3,719 16.802 Share of profits and losses of 應估共同控制公司之	Profit before tax	除税前溢利		213,891	4,678
Reversal of provision for an amount due from a jointly-controlled entity 款項撥備 (2,318) (6,097) Provisions for amounts due from 應收共同控制公司 jointly-controlled entities 款項撥備 3,719 16,802 Share of profits and losses of 應估共同控制公司之 jointly-controlled entities 溢利及虧損 10,567 (11,932 Share of profits and losses of associates Amortisation and impairment of goodwill on acquisition of a jointly-controlled entity 減值 21 - 3,242 Bank interest income 銀行利息收入 5 (14,649) (15,912 Investment income 投資收入 5 (14,649) (15,912 Investment income 投資收入 5 (14,649) (15,912 Investment income 投資收入 5 (1,058) (496 Dividend income from an unlisted investments Negative goodwill recognised as income Fair value losses/(gains), net: 口腔 整膜人 5 (2,907) (993) Provided income from listed investments Derivative financial instruments Derivative financial instruments Loss on disposal of items of property, plant and equipment 股份之虧損 9 (1,673) - Ufficial disposal of a property 出售物業之收益 6 (24,112) - Gain on disposal of 出售一間未有作合併販廠理 2 内 (18,406) Gain on disposal of 出售一間未有作合併販廠理 2 内 (18,406) Gain on disposal of 出售一間共同控制 2 公司之收益 7 - (18,406) Gain on disposal of 出售一間共同控制 2 公司之收益 7 - (18,406) Gain on disposal of 出售一間共同控制 2 公司之收益 7 - (18,406) Gain on disposal of 出售一間共同控制 2 公司之收益 7 - (18,406) Gain on disposal of 出售一間共同控制 3 (18,406) Gain on disposal of 出售一間共同控制 3 (18,406)	Adjustments for:	已作出下列調整:			
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From a jointly-controlled entity 藤項撥備 (2,318) (6,097) Provisions for amounts due from jointly-controlled entities 家項撥備 3,719 16,802 Share of profits and losses of 應估共同控制公司之 jointly-controlled entities 溢利及虧損 10,567 (11,932) Share of profits and losses of associates Amortisation and impairment of 收購一間共同控制公司之 物膳一間共同控制公司之 物膳 對發 (14,649) (15,912) Bank interest income 銀行利息收入 5 (14,649) (15,912) Investment income 投資收入 5 (9,305) (11,233) Dividend income from an unlisted investment 股息收入 5 (1,058) (496) Dividend income from listed investments Negative goodwill recognised as income 目前 value losses/gains), net: 定報 (14,649) (15,912) Financial assets at fair value through profit or loss/short term investments Derivative financial instruments Derivative financia	Reversal of provision for an amount due	撥回應收一間共同控制公司			
jointly-controlled entities 款項撥備 3,719 16,802   Share of profits and losses of   jointly-controlled entities		款項撥備		(2,318)	(6,097)
Share of profits and losses of jointly-controlled entities 溢利及虧損 10,567 (11,932 Share of profits and losses of associates 應信聯營公司之溢利及虧損 10 3 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4	Provisions for amounts due from	應收共同控制公司			
Share of profits and losses of jointly-controlled entities 溢利及虧損 10,567 (11,932 Share of profits and losses of associates 應信聯營公司之溢利及虧損 10 3 3 3 4 3 5 4 4 5 5 4 4 5 5 6 4 5 5 6 5 6 5 6 6 5 6 6 5 6 6 5 6 6 6 6	jointly-controlled entities	款項撥備		3,719	16,802
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Amortisation and impairment of goodwill on acquisition of a jointly-controlled entity 減値 21 - 3,242 Bank interest income 銀行利息收入 5 (14,649) (15,912 Investment income 投資收入 5 (9,305) (11,23) Dividend income from 來自一項非上市投資之 服息收入 5 (1,058) (496 Dividend income from 財話性 investments 來自上市投資之股息收入 5 (2,907) (903 Negative goodwill recognised as income 日確認為收入之負商譽 9 - (6,028 Fair value losses/(gains), net: 公平價值虧損/(收益)淨額: Financial assets at fair value through profit or loss/short term investments 为各性金融工具 9 1,673 - East on disposal of items of property, plant and equipment 設備之虧損 9 516 800 Gain on disposal of a property 出售物業之收益 16 (185,830) - Gain on disposal of 出售一間未有作合併販處理 2 内國公司之收益 7 - (18,400 Gain on disposal of 出售一間共同控制 2 内國公司之收益 7 - (18,400 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on disposal of an associate 出售 # (7,947 Gain on dispo		應佔聯營公司之溢利及虧損		10	3
a jointly-controlled entity 減值 21 - 3,244 Bank interest income 銀行利息收入 5 (14,649) (15,912 Investment income 投資收入 5 (9,305) (11,237 Dividend income from 來自一項非上市投資之 an unlisted investment 股息收入 5 (1,058) (496 Dividend income from listed investments 來自上市投資之股息收入 5 (2,907) (903 Negative goodwill recognised as income 日確認為收入之負商譽 9 - (6,028 Fair value losses/(gains), net: 公平價值虧損/(收益)淨額: Financial assets at fair value through profit or loss/short term investments Derivative financial instruments 好務資產/短期投資 5 (11,454) (2,533 Derivative financial instruments 好務資產/短期投資 5 (11,454) (2,533 Derivative financial instruments 好生金融工具 9 1,673 - (185,830) Loss on disposal of items of property, 財務資產/驗房及 以借之虧損 9 516 806 Gain on disposal of a property 出售物業之收益 6 (24,112) - (25,310 no disposal of 出售一間未有作合併賬處理 an unconsolidated subsidiary 之附屬公司之收益 7 - (18,406 Gain on disposal of 出售一間共同控制 公司之收益 7 - (18,406 Gain on disposal of 出售一間共同控制 公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 (282) - (7,947)	Amortisation and impairment of	收購一間共同控制公司之			
Bank interest income 銀行利息收入 5 (14,649) (15,912 Investment income 投資收入 5 (9,305) (11,231 Dividend income from 來自一項非上市投資之 服息收入 5 (1,058) (496	goodwill on acquisition of	商譽攤銷及			
Bank interest income 銀行利息收入 5 (14,649) (15,912 Investment income 投資收入 5 (9,305) (11,231 Dividend income from 來自一項非上市投資之 服息收入 5 (1,058) (496	a jointly-controlled entity	減值	21	_	3,242
Dividend income from an unlisted investment 股息收入 5 (1,058) (496	Bank interest income	銀行利息收入	5	(14,649)	(15,912)
an unlisted investment 股息收入 5 (1,058) (496	Investment income	投資收入	5	(9,305)	(11,231)
Dividend income from listed investments 来自上市投資之股息收入 5 (2,907) (903 Negative goodwill recognised as income Fair value losses/(gains), net: 公平價值虧損/(收益)淨額: 安平價值虧損/(收益)淨額: 安平價值虧損/(收益)淨額: 安平價值虧損/(收益)淨額: 安平價值虧損/(收益)淨額: 安子價值虧損/(收益)淨額: 安子價值虧損/(収益)淨額: 安子價值虧損/(以益)淨額: 安子價值虧損/(以益)淨面積(以益)於(以益)(以益)(以益)(以益)(以益)(以益)(以益)(以益)(以益)(以益)	Dividend income from	來自一項非上市投資之			
Regative goodwill recognised as income Fair value losses/(gains), net: 公平價值虧損/(收益)淨額: 安平價值虧損/(收益)淨額: 按公平值記入損益賬之 好務資產/短期投資 5 (11,454) (2,535 分生性金融工具 9 1,673 一 1,673 日本 1,673	an unlisted investment	股息收入	5	(1,058)	(496)
Regative goodwill recognised as income Fair value losses/(gains), net: 公平價值虧損/(收益)淨額: 安平價值虧損/(收益)淨額: 按公平值記入損益賬之 好務資產/短期投資 5 (11,454) (2,535 分生性金融工具 9 1,673 一 1,673 日本 1,673	Dividend income from listed investments	來自上市投資之股息收入	5	(2,907)	(903)
Fair value losses/(gains), net: 公平價值虧損/(收益)淨額: 按公平值記入損益賬之 profit or loss/short term investments Derivative financial instruments	Negative goodwill recognised as income	已確認為收入之負商譽	9	_	(6,028)
profit or loss/short term investments Derivative financial instruments Derivative financial instruments Derivative financial instruments  Derivative financial instruments  Of 生性金融工具 Derivative financial instruments Of the financial instruments Of the financial instruments Of the financial instruments Of the fina		公平價值虧損/(收益)淨額:			
profit or loss/short term investments Derivative financial instruments Derivative financial instruments Derivative financial instruments  Derivative financial instruments	Financial assets at fair value through	按公平值記入損益賬之			
Derivative financial instruments  Control of the seminary and equipment	_	財務資產/短期投資	5	(11,454)	(2,535)
plant and equipment 設備之虧損 9 516 800 Gain on disposal of a property 出售物業之收益 16 (185,830) — Gain on waiver of a payable 豁免一筆應付款項之收益 6 (24,112) — Gain on disposal of 出售一間未有作合併賬處理 an unconsolidated subsidiary 之附屬公司之收益 7 — (18,400 Gain on disposal of 出售一間共同控制 公司之收益 — (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 (282) —	Derivative financial instruments	衍生性金融工具	9	1,673	=
Gain on disposal of a property 出售物業之收益 16 (185,830) — Gain on waiver of a payable 豁免一筆應付款項之收益 6 (24,112) — Gain on disposal of 出售一間未有作合併賬處理 an unconsolidated subsidiary 之附屬公司之收益 7 — (18,400 Gain on disposal of 出售一間共同控制 公司之收益 — (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 (282) —	Loss on disposal of items of property,	出售物業、廠房及			
Gain on disposal of a property 出售物業之收益 16 (185,830) — Gain on waiver of a payable 豁免一筆應付款項之收益 6 (24,112) — Gain on disposal of 出售一間未有作合併賬處理 an unconsolidated subsidiary 之附屬公司之收益 7 — (18,400 Gain on disposal of 出售一間共同控制 公司之收益 — (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 (282) —	plant and equipment	設備之虧損	9	516	800
Gain on disposal of 出售一間未有作合併賬處理 an unconsolidated subsidiary 之附屬公司之收益 7 - (18,400 Gain on disposal of 出售一間共同控制 a jointly-controlled entity 公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 (282)		出售物業之收益	16	(185,830)	_
an unconsolidated subsidiary 之附屬公司之收益 7 - (18,400 Gain on disposal of 出售一間共同控制 公司之收益 - (7,947 Gain on disposal of an associate 出售一間聯營公司之收益 (282) -	Gain on waiver of a payable	豁免一筆應付款項之收益	6	(24,112)	=
Gain on disposal of 出售一間共同控制 a jointly-controlled entity 公司之收益 - (7,947) Gain on disposal of an associate 出售一間聯營公司之收益 (282)	Gain on disposal of	出售一間未有作合併賬處理			
Gain on disposal of a jointly-controlled entity出售一間共同控制 公司之收益- (7,947)Gain on disposal of an associate出售一間聯營公司之收益(282)	an unconsolidated subsidiary	之附屬公司之收益	7	_	(18,400)
Gain on disposal of an associate 出售一間聯營公司之收益 (282) -		出售一間共同控制			
Gain on disposal of an associate 出售一間聯營公司之收益 (282) -	a jointly-controlled entity	公司之收益		_	(7,947)
		出售一間聯營公司之收益		(282)	_
- 1	Depreciation	折舊	9	40,602	40,442
Revaluation surplus on land and buildings 土地及樓宇重估盈餘 9 <b>(816)</b> (19,92)	Revaluation surplus on land and buildings	土地及樓宇重估盈餘	9	(816)	(19,921)

# 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	2004 二零零四年 (Restated) (經重列)
			HK\$'000	HK\$'000
			千港元	千港元
Changes in fair value of	投資物業公平			
investment properties	價值變動	9	(25)	1,443
Amortisation of intangible assets	無形資產攤銷	9	1,169	1,162
Write-off of intangible assets	無形資產撇銷	9	445	
Amortisation of goodwill	商譽攤銷	9	_	2,937
Gain on strike-off of subsidiaries	刪除附屬公司之收益	5	(229)	(247)
Loss on disposal of	出售可供出售			
available-for-sale investments	投資虧損	9	1,969	_
Impairment of available-for-sale	可供出售			
investments/long term investments	投資/長期投資減值	9	2,633	2,500
Provisions for bad and doubtful debts	呆壞賬撥備	9	7,871	3,826
Provision/(write-back of provision) for	長期服務金撥備/			
long service payments, net	(撥回)淨額	9	(152)	2,742
Equity-settled share option expenses	股權結算購股權開支		4,287	3,925
Effect of foreign exchange rate changes	匯率變動之影響		(6,444)	(9,387)
Operating profit/(loss) before	營運資金變動前之			
working capital changes	經營溢利/(虧損)		32,724	(25,770)
Increase in inventories	存貨增加		(60,614)	(19,790)
Increase in trade and bills receivables,	應收賬款及票據、			
prepayments, deposits and	預付款項、按金及			
other receivables	其他應收款項增加		(67,817)	(34,297)
Increase in financial assets at fair	按公平值記入			
value through profit or loss/	損益賬之財務資產/			
short term investments	短期投資增加		(441,472)	(54,641)
Increase in trade and bills payables,	應付賬款及票據、其他應付		, , , , ,	
other payables and accruals	款項及應計款項增加		96,797	42,759
Increase in derivative financial liabilities	衍生性金融負債增加		1,952	_
Refund/(payment) of long service payment		33	1,358	(2,364)
Cash used in operations	經營業務所用現金		(437,072)	(94,103)
Hong Kong profits tax paid	已繳香港利得稅		(1,491)	(6,320)
Overseas tax paid	已繳海外税項		(7,976)	(3,452)
Net cash outflow from operating activities	經營業務之現金流出淨額		(446,539)	(103,875)

### 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

2005 2004 二零零五年 二零零四年

(Restated)

(經重列) HK\$'000 HK\$'000 千港元 千港元 CASH FLOWS FROM 投資業務之 現金流量 **INVESTING ACTIVITIES** Interest received 已收利息 14,649 15,912 投資收入 9,305 11,196 Investment income Dividends received from 來自共同控制公司之 已收股息 12,889 10,769 jointly-controlled entities 來自一項非上市投資之 Dividends received from 1,058 an unlisted investment 已收股息 496 Dividends received from listed investments 來自上市投資之已收股息 2,907 903 Purchases of items of property, 購買物業、廠房及 設備項目 (65,676)(48,544)plant and equipment 購買物業、廠房及設備 Deposits paid for purchases of items of property, plant and equipment 項目之已繳按金 (18,399)出售物業、廠房及設備 Proceeds from disposal of items of property, plant and equipment 項目所得款項 367,367 1,605 Purchases of intangible assets 購買無形資產 (546)出售一間未有作合併賬處理之 Proceeds from disposal of an unconsolidated subsidiary 附屬公司所得款項 400 出售一間聯營公司所得款項 282 Proceeds from disposal of an associate 出售一間共同控制公司 Proceeds from disposal of 所得款項 10,919 a jointly-controlled entity Decrease in amounts due from 應收共同控制公司 jointly-controlled entities 款項減少 11,032 26,837 應付一間共同控制公司 Increase/(decrease) in an amount due to a jointly-controlled entity 款項增加/(減少) (1,099)1,170 Increase in an amount due from an associate 應收一間聯營公司款項增加 (8) (3) Decrease in an amount due to an associate 應付一間聯營公司款項減少 (3) (4) Proceeds from disposal of available-for-sale 出售可供出售 投資/長期投資所得款項 investments/long term investments 28,937 7,800 Purchases of available-for-sale investments 購買可供出售投資 (150)Decrease/(increase) in pledged time deposits 已抵押定期存款減少/(增加) (34,832)16,474 於取得時到期日超過 Decrease in non-pledged time deposit with original maturity of more than 三個月的無抵押 定期存款減少 three months when acquired 10,353 Settlement of an amount due to 結算應付一個合資夥伴 **之**金額 (28.379)a joint venture partner 給予一個合資夥伴之貸款 Loan grant to a joint venture partner (57,416)投資業務之現金流入淨額 47,338 Net cash inflow from investing activities 260,863

# 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

			2005 二零零五年	2004 二零零四年
		Notes	一令令五十	ー令令四十 (Restated)
		Notes 附註		(經重列)
		TIJ H.L.	HK\$'000	HK\$'000
			开K\$ 000 千港元	ガス 000 千港元
CASH FLOWS FROM	融資活動之		一龙儿	1 /E /L
FINANCING ACTIVITIES	現金流量			
Proceeds from issue of ordinary shares	發行普通股所得款項	35	_	380
Repurchase of ordinary shares	贖回普通股	<i>35</i>	(810)	-
Capital element of finance lease	融資租約繳款之	55	(010)	
rental payments	資本部份		(469)	(353)
Interest paid	已繳利息	8	(2,843)	(637)
Interest element of finance lease	融資租約繳款之		(=,0 10)	(007)
rental payments	利息部份	8	(110)	(127)
Dividends paid	已派股息	14	(9,173)	-
Net cash outflow from financing activities	融資活動之現金流出淨額		(13,405)	(737)
NET DECREASE IN CASH AND	現金及現金等值項目			
CASH EQUIVALENTS	減少淨額		(199,081)	(57,274)
Cash and cash equivalents	年初之現金及現金			
at beginning of year	等值項目		437,899	486,408
Effect of foreign exchange rate changes, net	匯率變動之影響淨額		(719)	8,765
CASH AND CASH EQUIVALENTS	年終之現金及現金			
AT END OF YEAR	等值項目		238,099	437,899
ANALYSIS OF BALANCES OF CASH AND	現金及現金等值項目			
CASH EQUIVALENTS	結餘分析			
Cash and bank balances	現金及銀行結餘	27	222,298	106,175
Non-pledged time deposits	於取得時三個月內	27	222,290	100,173
with original maturity of less than	到期之無抵押			
three months when acquired	定期存款	27	15,801	331,724
ance months when acquired	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	2/	•	<u> </u>
			238,099	437,899