



綜合現金流量表

截至二零零五年十二月三十一日止年度

Consolidated Cash Flow Statement

For the year ended 31st December, 2005

	Note	2005 二零零五年 HK\$ 港元	(Restated) (經重列) 2004 二零零四年 HK\$ 港元
	附註		
Cash flows from operating activities			
經營業務之現金流量			
Profit before income tax		149,928,971	41,991,714
所得稅前溢利			
Adjustments for:			
就下列項目作出調整：			
Interest income from available-for-sale financial assets		(14,120,649)	–
可供出售財務資產之利息收入			
Interest income from non-trading debt securities		–	(16,230,206)
非買賣債務證券之利息收入			
Interest income from debt securities		–	(550,940)
債務證券之利息收入			
Interest income from bank deposits		(3,148,755)	(3,811,189)
銀行存款之利息收入			
Loan interest income		–	(1,010,139)
貸款利息收入			
Dividend income		(452,275)	(904,550)
股息收入			
Gain on disposal/redemption of available-for-sale financial assets		(18,389,333)	–
出售／贖回可供出售財務資產之收益			
Gain on disposal of non-trading debt securities		–	(3,018,756)
出售非買賣債務證券之收益			
Loss on deemed disposal of held-to-maturity securities		–	1,893,848
被視作出售持至到期日之證券之虧損			
Loss on disposal of investment securities		–	11,824,132
出售投資證券之虧損			
Loss on disposal of debt securities		–	2,757,525
出售債務證券之虧損			
Amortisation of held-to-maturity securities		–	(6,096,388)
持至到期日之證券之攤銷			
Bad debt provision		–	4,393,451
壞賬撥備			
Impairment of goodwill, net of excess arising from acquisition of subsidiaries		25,101,284	–
商譽之耗蝕(扣除因收購附屬公司所產生之剩餘款額)			
Impairment of available-for-sale financial assets		20,228,149	–
可供出售財務資產之耗蝕			
Unrealised gain on financial assets at fair value through profit or loss		(380,250)	–
按公平值列賬及在損益賬處理之財務資產之未變現收益			
Unrealised gain on debt securities		–	(2,808,000)
債務證券之未變現收益			
Effect of foreign exchange rate changes on non-trading debt securities		–	(4,113,593)
匯率變動對非買賣債務證券之影響			
Interest on bank and other borrowings paid		8,725,732	2,305,706
已付銀行及其他借貸之利息			
Share of results of associates		(167,115,652)	(35,734,412)
分佔聯營公司業績			
Share of results of jointly controlled entities		45,986	–
分佔共同控權合資公司業績			



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Note 附註	HK\$ 港元	HK\$ 港元
Operating profit/(loss) before working capital changes 未計營運資金變動前經營溢利/(虧損)	423,208	(9,111,797)
(Increase)/decrease in trade and other receivables and deposits paid 經營及其他應收款及已付按金之(增加)/減少	(14,062,445)	77,115,421
Decrease/(increase) in deposit on investment 投資訂金之減少/(增加)	10,902,974	(42,796,549)
Increase in deposits received 已收按金之增加	5,470,038	-
Decrease in other payables, accrued expenses and deposits received 其他應繳款、應計費用及已收按金之減少	(3,066,120)	(9,978,840)
Decrease in amount due to a related company 欠一間關連公司之款項之減少	(30,747)	(24,080,536)
Cash used in operations 經營業務耗用之現金	(363,092)	(8,852,301)
Interest received from available-for-sale financial assets 可供出售財務資產之已收利息	14,494,468	-
Interest received from debt securities 債務證券之已收利息	-	7,271,953
Interest received from non-trading debt securities 非買賣債務證券之已收利息	-	12,020,313
Bank interest received 已收銀行利息	3,148,091	3,793,489
Dividend received 已收股息	452,275	904,550
Loan interest received 已收貸款利息	-	1,185,481
Interest on bank and other borrowings paid 已付銀行及其他借貸之利息	(8,724,484)	(2,509,286)
Income taxes paid 已付所得稅	(4,323,043)	(2,604,881)
Net cash generated from operating activities 經營業務產生之現金淨額	4,684,215	11,209,318



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	附註		
Cash flows from investing activities			
投資業務之現金流量			
Purchase of available-for-sale financial assets		(76,596,885)	–
購入可供出售財務資產			
Proceeds from disposal of available-for-sale financial assets		108,065,873	–
出售可供出售財務資產之所得款項			
Purchase of investment properties		(216,592,315)	–
購入投資物業			
Purchase of debt securities		–	(140,000,000)
購入債務證券			
Sale/redemption/conversion of debt securities		–	96,452,409
出售/贖回/轉換債務證券			
Purchase of non-trading debt securities		–	(246,768,860)
購入非買賣債務證券			
Sale/redemption of non-trading debt securities		–	80,109,355
出售/贖回非買賣債務證券			
Purchase of investment securities		–	(48,305,715)
購入投資證券			
Sale of investment securities		–	15,812,066
出售投資證券			
Acquisition of subsidiaries	41	(141,916,230)	–
收購附屬公司			
Investments in jointly controlled entities		–	(51,232,404)
於共同控權合資公司之投資			
Advances from minority interests		28,500	–
少數股東提供墊款			
Advances to jointly controlled entities		(57,577,771)	–
向共同控權合資公司提供墊款			
Repayment of amounts due from associates		1,800,000	3,600,000
聯營公司償還欠款			
Decrease in pledged bank fixed deposits		102,859,080	176,970,921
已抵押銀行定期存款之減少			
Net cash used in investing activities		(279,929,748)	(113,362,228)
投資業務耗用之現金淨額			



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Cash flows from financing activities 融資業務之現金流量			
Loan from/(Repayment of) bank and other borrowings 銀行及其他借貸之所得款項/(償還)		294,565,076	(25,892,465)
Repayment of loans from minority interests 償還少數股東所提供貸款		(21,804,367)	-
<i>Net cash generated from/(used in) financing activities</i> 融資業務產生/(耗用)之現金淨額		272,760,709	(25,892,465)
Net decrease in cash and cash equivalents 現金及現金等價物之淨額減少		(2,484,824)	(128,045,375)
Cash and cash equivalents at 1st January 於一月一日之現金及現金等價物		7,996,629	136,042,004
Cash and cash equivalents at 31st December 於十二月三十一日之現金及現金等價物		5,511,805	7,996,629