Consolidated Cash Flow Statement ■ 綜合現金流量表

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

### 25			2006 千港元 HK\$′000	2005 <i>千港元</i> <i>HK\$'000</i> (重列) (restated)
Portice force income tax	經營業務現金流量	Cash flows from operating activities		
際音成本	除所得税前溢利		71,379	106,137
應估共同控制實體業績 Share of results of jointly controlled entities (426) (177) 利息收入 Interest income (32,622) (1,600) 投資之股息收入 Dividend income from investments (587) (426) 牧業、廠房及股備新舊 Depreciation of property, plant and equipment (587) (426) 收益 W業、廠房及股備新信 Depreciation of property plant and equipment (587) (426) 收益 William (426) Will		Adjustments for :		
應任共同控制實體業績 Share of results of jointly controlled entities (426) (117) 利息收入 lnterest income (3,262) (667) (466) 投資之股息收入 Dividend income from investments (587) (466) 放資之股息收入 Dividend income from investments (587) (466) 放資之股息收入 Dividend income from investments (587) (466) 放資之股息收入 Dividend income from investments (587) (466) 放資之股份 Dividend income from investments (587) (466) 处理之间, 10,358 租赁土地及土地使用灌塑销 use rights 239 239 239 239 239 239 239 239 239 239		Finance costs	15,610	5,497
利息收入				
授資之限息收入 物業、廠房及設備折舊 和貴土地及土地使用權難銷 Amortisation of property, plant and equipment 現態機能 知意、廠房及設備減值發備 Provision for impairment of property, plant and equipment				
物業、廠房及設備新售 和貴土地及土地使用權難銷 Amortisation of leasehold land and land use rights 以er rights und rights			• • •	
超貨土地及土地使用權囊銷物業、廠房及設備減值資格 use rights use rights witten off or an amount due from an associate (3,507 - 6,390 性弱一般 witten off or an amount due from an associate (3,507 - 6,390 性弱一般 witten off or an amount due from an associate (3,507 - 6,390 性弱一般 witten off or an amount due from an associate (3,507 - 6,390 性弱一般 witten off or an amount due from an associate (3,507 - 6,390 thing mile witten off or an amount due from an associate (3,507 - 6,390 thing mile witten off or an amount due from an associate (3,507 - 6,390 thing mile witten off or an associate (3,507 - 7,590 thing witten off or an associate (3,507 - 7,590 thing witten off or an associate (3,507 - 7,590 thing witten off or an associate (3,508 thing witten off or an associate (3,508 thing witten off or an associate (3,508 thing witten off or witten off or other receivables (3,234 - 7,509 thing witten off or other receivables (3,508 thing witten off or witten off or impairment of investment securities (3,508 thing witten off or impairment on the net investments in an associate (3,508 thing witten off or impairment on an amount due from an associate (3,509 thing witten off or impairment on an amount due from an associate (3,509 thing witten off or impairment on an amount due from an associate (3,509 thing witten off or impairment on an amount due from an associate (3,509 thing witten off or impairment on an amount due from an associate (3,509 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount due from an associate (4,500 thing witten off or impairment on an amount				
# 一方		Amortisation of leasehold land and land		
Plant and equipment Bad debts written off Bad			239	239
場所機能 Bad debts written off on an amount due from an associate 1,507	物業、敞房及設備減值撥備			6 200
機銷應收一間聯營公司之款項	· 一		- 072	
出售一間附屬公司收益 Amortisation of goodwill on acquisition of an associate				1,622
中で開帯管公司之商書攤銷 Amortisation of goodwill on acquisition of an associate 1,410				_
an associate			(15,050)	_
存貨撥備 Provision against inventories 2,046 5,398 長期應收款項撥備 Provision for long-term receivables 22,341 - 1 - 1	状期 间柳岩石町之间含斑虾		_	1 /110
長期應收款項發備 法律及專業費用撥備 Provision for long-term receivables	左貨撥備		2 046	
法律及專業費用撥備 Provision for legal and professional fee 5,023 — 1,187 其他應收款項撥備 Provision for trade receivables 534 — 1,187 其他應收款項撥備 Provision for trade receivables 534 — 652 可供出售之金融資產 Impairment of investment securities — 652 Impairment loss on available-for-sale financial assets 1,194 — 396 於一間聯營公司投資淨額 receivables written off — 396 於一間聯營公司投資淨額 receivables written off — 396 療應收一間聯營公司投資淨額 due from an associate 3,898 — Provision for impairment on the net investments in an associate 3,898 — Ethe my k mm				5,556
貿易應收款項撥備 Provision for trade receivables 其他應收款項撥備 Provision for other receivables 534 -				_
其他應收款項撥備 Provision for other receivables 分		·		2 187
投資證券減值機備 Provision for impairment of investment securities 可供出售之金融資産 Impairment loss on available-for-sale financial assets 1,194 -			•	_,
可供出售之金融資産			_	652
照付款項、按金及 其他應收款項撤銷 receivables written off	可供出售之金融資產			
其他應收款項撇銷 receivables written off	減值虧損	available-for-sale financial assets	1,194	-
於一間聯營公司投資淨額 減值撥備 investments in an associate 3,898 — 應收一間聯營公司款項 Provision for impairment on the net investments in an associate 3,898 — 應收一間聯營公司款項 Provision for impairment on an amount due from an associate 1,599 — 出售物業、廠房及設備虧損 Loss on disposal of property, plant and equipment 29 204 出售一項投資物業虧損 Loss on disposal of an investment property — 11,139 其他投資之已變現 Realised and recognised gains on Other investments — (4,888) 投資物業公平值之改變 Changes in fair value in investment properties (14,300) (109,865) 衍生金融工具公平值變動 Fair value changes on derivative financial instruments (249) — 營運資金變動前之經營溢利 Operating profit before working capital changes (1,205) (72,537) 貿易應收款項增加 Increase in inventories (1,205) (72,537) 貿易應收款項增加 Increase in trade receivables (69,142) (19,353) 預付款項、按金及其他 應收款項增加 Increase in prepayments, deposits and other receivables (300) (14,356) 安產 公平值入賬之 Decrease in financial assets at fair value through 金融資產/其他投資減少 profit or loss/other investments 11,959 11,153 常公司結餘之改變 Change in balances with associates (1,373) (4,010) 同共同控制實體結餘之改變 Change in balances with a jointly controlled entity (2,609) (18) 貿易及其他應付款項及		Prepayments, deposits and other		
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應收一間聯營公司款項 減值接備 due from an associate 1,599 — 出售物業、廠房及設備虧損 Loss on disposal of property, plant and equipment 29 204 出售一項投資物業虧損 Loss on disposal of an investment property — 11,139 其他投資之已變現 Realised and recognised gains on 及確認收益 other investments — (4,888) 投資物業公平值之改變 Changes in fair value in investment properties (14,300) (109,865) 衍生金融工具公平值變動 Fair value changes on derivative financial instruments (249) — 營運資金變動前之經營溢利 Operating profit before working capital changes (1,205) (72,537) 貿易應收款項增加 Increase in inventories (1,205) (72,537) 貿易應收款項增加 Increase in rade receivables (69,142) (19,353) 預付款項、按金及其他 應收款項增加 other receivables (69,142) (19,353) 按盈虧釐定公平值入賬之 Decrease in financial assets at fair value through 金融資產/其他投資減少 profit or loss/other investments 11,959 11,153 聯營公司結餘之改變 Change in balances with associates (1,373) (4,010) 可問共同控制實體結餘之改變 Change in balance with a jointly controlled entity (2,609) (18)				
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出售一項投資物業虧損 Loss on disposal of an investment property	山 告 物 兼 、 敞 房 及 設 佣 虧 損		20	204
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及確認收益 other investments — (4,888) 投資物業公平值之改變 Changes in fair value in investment properties (14,300) (109,865) 衍生金融工具公平值變動 Fair value changes on derivative financial instruments (249) — — 管運資金變動前之經營溢利 Operating profit before working capital changes (1,205) (72,537) 貿易應收款項增加 Increase in inventories (1,205) (72,537) 貿易應收款項增加 Increase in prepayments, deposits and 應收款項增加 other receivables (69,142) (19,353) 預付款項、按金及其他 底收款項增加 other receivables (300) (14,356) 按盈虧釐定公平值入賬之 Decrease in financial assets at fair value through 金融資產/其他投資減少 profit or loss/other investments 11,959 11,153 聯營公司結餘之改變 Change in balances with associates (1,373) (4,010) — 間共同控制實體結餘之改變 Change in balance with a jointly controlled entity (2,609) (18) 贸易及其他應付款項及			_	11,139
投資物業公平值之改變 Changes in fair value in investment properties (14,300) (109,865)				(1 222)
で生金融工具公平値變動 Fair value changes on derivative financial instruments (249) — 管運資金變動前之經營溢利 Operating profit before working capital changes for gidin Increase in inventories Increase in inventories (1,205) (72,537) (1,205) (72,537) (1,205) (72,537) (1,205) (72,537) (1,205) (72,537) (1,205) (72,537) (1,205) (1,205) (72,537) (1,205) (1			(14 300)	
存貨増加 Increase in inventories (1,205) (72,537) 貿易應收款項増加 Increase in trade receivables (69,142) (19,353) 預付款項、按金及其他 Increase in prepayments, deposits and 應收款項増加 other receivables (300) (14,356) 按盈虧釐定公平值入賬之 Decrease in financial assets at fair value through 金融資産/其他投資減少 profit or loss/other investments 11,959 11,153 聯營公司結餘之改變 Change in balances with associates (1,373) (4,010) 一間共同控制實體結餘之改變 Change in balance with a jointly controlled entity (2,609) (18) 貿易及其他應付款項及				
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貿易應收款項增加 Increase in trade receivables (69,142) (19,353) 預付款項、按金及其他 Increase in prepayments, deposits and ew 放款項增加 other receivables (300) (14,356) 安盈虧釐定公平值入賬之 Decrease in financial assets at fair value through 金融資産/其他投資減少 profit or loss/other investments 11,959 11,153 聯營公司結餘之改變 Change in balances with associates (1,373) (4,010) 一間共同控制實體結餘之改變 Change in balance with a jointly controlled entity (2,609) (18) 貿易及其他應付款項及			•	
預付款項、按金及其他				
應收款項增加 other receivables (300) (14,356) 按盈虧釐定公平值入賬之 Decrease in financial assets at fair value through 金融資產/其他投資減少 profit or loss/other investments 11,959 11,153 聯營公司結餘之改變 Change in balances with associates (1,373) (4,010) 一間共同控制實體結餘之改變 Change in balance with a jointly controlled entity (2,609) (18) 貿易及其他應付款項及 (Decrease)/Increase in trade and other payables			(,	(= ,= = 5)
按盈虧釐定公平值入賬之 Decrease in financial assets at fair value through			(300)	(14,356)
金融資產/其他投資減少profit or loss/other investments11,95911,153聯營公司結餘之改變Change in balances with associates(1,373)(4,010)一間共同控制實體結餘之改變Change in balance with a jointly controlled entity(2,609)(18)貿易及其他應付款項及(Decrease)/Increase in trade and other payables			,	,
聯營公司結餘之改變 Change in balances with associates (1,373) (4,010) 一間共同控制實體結餘之改變 Change in balance with a jointly controlled entity (2,609) (18) 貿易及其他應付款項及 (Decrease)/Increase in trade and other payables	金融資產/其他投資減少		11,959	11,153
貿易及其他應付款項及 (Decrease)/Increase in trade and other payables				(4,010)
貿易及其他應付款項及 (Decrease)/Increase in trade and other payables		Change in balance with a jointly controlled entity	(2,609)	(18)
應計費用(減少)/增加 and accruals (25,266) 62,778				
	應計費用(減少)/增加	and accruals	(25,266)	62,778

Consolidated Cash Flow Statement ■ 綜合現金流量表

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



	附 No	註 ote	2006 千港元 HK\$′000	2005 <i>千港元</i> <i>HK\$'000</i> (重列) (restated)
經營產生/(所用)之現金 已收利息 已付利息 投資所得股息 自聯營公司收取之股息 已付股息 已付香港利得税 已付海外税項	Cash generated from/(used in) operations Interest received Interest paid Dividend received from investments Dividend received from associates Dividend paid Hong Kong profits tax paid Overseas taxes paid		19,217 3,262 (15,610) 587 175 (8,394) (8,639)	(2,138) 1,600 (5,497) 426 233 (5,596) (3,281)
經營業務所用現金淨額	Net cash used in operating activities		(9,402)	(14,253)
投資活動現金流量 收購物業、廠房及設備 收購一項投資物業 出售物業、廠房及設備	Cash flows from investing activities Purchases of property, plant and equipment Purchase of an investment property Proceeds from disposal of property,		(9,665) -	(14,778) (361,135)
所得款項 出售一項投資物業所得款項 出售一項投資證券所得款項 出售可供出售金融資產所得款項	plant and equipment Proceeds from disposal of an investment property Proceeds from disposal of an investment security Proceeds from disposal of available-for-sale		10 - -	542 168,861 328
出售一間附屬公司所得款項 已收長期應收款項 長期應收款項增加	financial assets Proceeds from disposal of a subsidiary 3 Receipt of long term receivables Increase in long term receivables	9	2,100 155,109 3,651 (1,174)	- 3,644 -
於一間聯營公司投資之增加 於一間共同控制實體投資之增加 增加貸款予一間共同控制實體	Increase in investment in an associate Increase in investment in a jointly controlled entity Increase in loan to a jointly controlled entity		(500) (4,000)	(2) (195) (89,300)
投資活動產生/(所用)現金淨額	Net cash generated from/(used in) investing activities	;	145,531	(292,035)
融資活動現金流量 償還一名少數股東貸款 一名少數股東貸款 新增銀行貸款 償還銀行貸款	Cash flows from financing activities Repayment of loan to a minority shareholder Loan from a minority shareholder New bank loans Repayment of bank loans		(18,893) 460 39,808 (70,580)	(18,253) 69,000 241,967 (5,385)
融資活動(所用)/產生現金淨額	Net cash (used in)/generated from financing activities		(49,205)	287,329
現金及現金等額之增加/(減少) 淨額 年初之現金及現金等額	Net increase/(decrease) in cash and cash equivalents		86,924 29,861	(18,959)
中初之現並及現並等額 外幣匯率變動之影響淨額	Cash and cash equivalents at beginning of year Effect of foreign exchange rate changes, net		(377)	48,762 58
年終之現金及現金等額	Cash and cash equivalents at end of year		116,408	29,861
現金及現金等額之	Analysis of balances of cash and			
結餘分析 現金及銀行結餘 短期定期存款	cash equivalents Cash and bank balances Short term time deposits		63,297 53,111	32,339
銀行透支,有抵押	Bank overdrafts, secured		116,408	(2,478) 29,861
			110,400	29,001