

# 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

	2006 千港元 HK\$'000	2005 千港元 HK\$'000 (重列) (restated)
<b>經營業務現金流量</b>		
<b>Cash flows from operating activities</b>		
除所得稅前溢利	71,379	106,137
已就下列項目調整：		
融資成本	15,610	5,497
應佔聯營公司業績	(156)	(528)
應佔共同控制實體業績	(426)	(117)
利息收入	(3,262)	(1,600)
投資之股息收入	(587)	(426)
物業、廠房及設備折舊	9,766	10,358
租賃土地及土地使用權攤銷		
物業、廠房及設備減值撥備	239	239
壞賬撇銷	-	6,390
撇銷應收一間聯營公司之款項	873	1,622
出售一間附屬公司收益	2,507	-
收購一間聯營公司之商譽攤銷	(13,036)	-
存貨撥備	-	1,410
長期應收款項撥備	2,046	5,398
法律及專業費用撥備	22,341	-
貿易應收款項撥備	5,023	-
其他應收款項撥備	2,131	2,187
投資證券減值撥備	534	-
可供出售之金融資產減值虧損	-	652
預付款項、按金及其他應收款項撇銷	1,194	-
於一間聯營公司投資淨額減值撥備	-	396
應收一間聯營公司款項減值撥備	3,898	-
出售物業、廠房及設備虧損	1,599	-
出售一項投資物業虧損	29	204
其他投資之已變現及確認收益	-	11,139
投資物業公平值之改變	-	(4,888)
衍生金融工具公平值變動	(14,300)	(109,865)
	(249)	-
營運資金變動前之經營溢利	107,153	34,205
存貨增加	(1,205)	(72,537)
貿易應收款項增加	(69,142)	(19,353)
預付款項、按金及其他應收款項增加	(300)	(14,356)
按盈虧釐定公平值入賬之金融資產/其他投資減少	11,959	11,153
聯營公司結餘之改變	(1,373)	(4,010)
一間共同控制實體結餘之改變	(2,609)	(18)
貿易及其他應付款項及應計費用(減少)/增加	(25,266)	62,778



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	附註 Note	2006 千港元 HK\$'000	2005 千港元 HK\$'000 (重列) (restated)
經營產生/(所用)之現金	Cash generated from/(used in) operations	19,217	(2,138)
已收利息	Interest received	3,262	1,600
已付利息	Interest paid	(15,610)	(5,497)
投資所得股息	Dividend received from investments	587	426
自聯營公司收取之股息	Dividend received from associates	175	233
已付股息	Dividend paid	(8,394)	(5,596)
已付香港利得稅	Hong Kong profits tax paid	(8,639)	(3,281)
已付海外稅項	Overseas taxes paid	-	-
經營業務所用現金淨額	Net cash used in operating activities	(9,402)	(14,253)
<b>投資活動現金流量</b>	<b>Cash flows from investing activities</b>		
收購物業、廠房及設備	Purchases of property, plant and equipment	(9,665)	(14,778)
收購一項投資物業	Purchase of an investment property	-	(361,135)
出售物業、廠房及設備所得款項	Proceeds from disposal of property, plant and equipment	10	542
出售一項投資物業所得款項	Proceeds from disposal of an investment property	-	168,861
出售一項投資證券所得款項	Proceeds from disposal of an investment security	-	328
出售可供出售金融資產所得款項	Proceeds from disposal of available-for-sale financial assets	2,100	-
出售一間附屬公司所得款項	Proceeds from disposal of a subsidiary	39	155,109
已收長期應收款項	Receipt of long term receivables	3,651	3,644
長期應收款項增加	Increase in long term receivables	(1,174)	-
於一間聯營公司投資之增加	Increase in investment in an associate	-	(2)
於一間共同控制實體投資之增加	Increase in investment in a jointly controlled entity	(500)	(195)
增加貸款予一間共同控制實體	Increase in loan to a jointly controlled entity	(4,000)	(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)
<b>融資活動現金流量</b>	<b>Cash flows from financing activities</b>		
償還一名少數股東貸款	Repayment of loan to a minority shareholder	(18,893)	(18,253)
一名少數股東貸款	Loan from a minority shareholder	460	69,000
新增銀行貸款	New bank loans	39,808	241,967
償還銀行貸款	Repayment of bank loans	(70,580)	(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	Net increase/(decrease) in cash and cash equivalents	86,924	(18,959)
年初之現金及現金等額	Cash and cash equivalents at beginning of year	29,861	48,762
外幣匯率變動之影響淨額	Effect of foreign exchange rate changes, net	(377)	58
年終之現金及現金等額	Cash and cash equivalents at end of year	116,408	29,861
<b>現金及現金等額之結餘分析</b>	<b>Analysis of balances of cash and cash equivalents</b>		
現金及銀行結餘	Cash and bank balances	63,297	32,339
短期定期存款	Short term time deposits	53,111	-
銀行透支，有抵押	Bank overdrafts, secured	-	(2,478)
		116,408	29,861