

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

For the year ended 31 December 2023 截至二零二三年十二月三十一日止年度

		2023	2022
		HK\$'000	HK\$'000
		千港元	千港元
Operating activities	經營業務		
Profit before tax	除稅前溢利	104,297	1,179,145
Adjustments for:	因下列事項之調整：		
Depreciation of property, plant and equipment	物業、廠房及設備折舊	58,791	62,983
Depreciation of right-of-use assets	使用權資產折舊	45,811	57,045
Interest expenses	利息開支	221,846	126,486
Interest income from other financial assets	其他金融資產之利息收入	(36,066)	(16,937)
Dividend income from unlisted equity investments	非上市股本投資之股息收入	(76,000)	(1,014,750)
Distributions from a financial asset measured at fair value through other comprehensive income	通過其他全面收益以反映公平值計量之一項金融資產之分派	(754)	(22,846)
Allowance for credit losses recognised in respect of trade receivables	就應收貿易賬項確認之信貸虧損撥備	-	1
Unrealised loss arising from change in fair value of bonds	債券之公平值變動而產生之未變現虧損	65,863	160,172
Unrealised gain arising from change in fair value of structured product	結構性產品之公平值變動而產生之未變現收益	-	(5)
Unrealised loss (gain) arising from change in fair value of derivative financial instruments	衍生金融工具之公平值變動而產生之未變現虧損(收益)	99	(1,250)
Unrealised loss arising from change in fair value of investments held-for-trading	持作買賣之投資之公平值變動而產生之未變現虧損	29,820	158,105
Unrealised gain arising from change in fair value of club and corporate debentures	會籍及公司債券之公平值變動而產生之未變現收益	(1,760)	(2,432)
Realised gain arising from change in fair value of financial assets measured at fair value through profit or loss	通過損益以反映公平值計量之金融資產之公平值變動而產生之已變現收益	(4,921)	-
Loss (gain) on disposals of equipment, net	出售設備之虧損(收益)淨額	31	(352)
Reversal of financial guarantee on striking off of an associate	就一間聯營公司剔除註冊而撥回之財務擔保	-	91
Share of results of investments accounted for using the equity method	攤佔以權益法入賬投資之業績	(296,273)	(45,381)
Allowance for credit losses recognised in respect of advances to associates	就墊付聯營公司款項確認之信貸虧損撥備	50	7,421
Reversal of allowance for credit loss recognised in respect of advance to an associate	就墊付一間聯營公司款項確認撥回之信貸虧損撥備	(7,376)	-
Allowance for credit losses recognised in respect of interest receivables from bonds	就債券之應收利息確認之信貸虧損撥備	-	11,156
Fair value changes on investment properties	投資物業之公平值變動	31,007	(528,481)
Overprovision of reinstatement costs in respect of leased properties	就承租物業之復修成本超額撥備	-	(1,200)
Exchange (gain) loss, net	匯兌(收益)虧損淨額	(1,778)	2,380

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Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	132,687	131,351
Decrease (increase) in inventories	存貨減少(增加)	563	(1,128)
(Increase) decrease in debtors, deposits, other receivables and prepayments	應收賬項、按金、其他應收賬項及預付款項(增加)減少	(14,150)	43,861
Decrease (increase) in financial assets measured at fair value through profit or loss	通過損益以反映公平值計量之金融資產減少(增加)	137,159	(207,802)
Decrease (increase) in securities trading receivables and deposits	應收證券交易賬項及存款減少(增加)	14,021	(14,384)
Increase in creditors and accruals	應付賬項及應計款項增加	884	3,952
Decrease in securities trading and margin payable	應付證券交易賬項及保證金減少	(2,771)	(2,257)
Decrease in deposits and receipts in advance	按金及預收款項減少	(1,952)	(77,228)
Cash generated from (used in) operating activities	來自(用於)經營業務之現金	266,441	(123,635)
Income tax paid, net	已付所得稅淨額	(16,779)	(16,453)
Net cash generated from (used in) operating activities	來自(用於)經營業務之現金淨額	249,662	(140,088)

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Investing activities	投資業務		
Dividends received from associates	已收聯營公司之股息	27,900	–
Interest received from other financial assets	已收其他金融資產之利息	36,783	14,154
Payments for investment properties	支付投資物業款項	(274,595)	(262,505)
Payments for purchases of equipment and leasehold improvement	支付購買設備及租賃物業裝修款項	(21,814)	(79,322)
Net proceeds from/deposit received in respect of disposal of an investment property	出售一項投資物業之所得款項淨額／已收按金	27,602	2,186
Proceeds from disposals of equipment	出售設備所得款項	–	355
Advances to associates	墊付聯營公司之款項	(48)	(95)
Advances from associates	墊款自聯營公司之款項	49,057	31,500
Advances from investee companies	墊款自接受投資公司之款項	80,730	97,550
Advance to an investee company	墊付一間接受投資公司之款項	(535,000)	(1,168)
Decrease in pledged deposits	抵押存款之減少	332	111,545
Net proceeds from disposals of financial assets measured at fair value through profit or loss	出售通過損益以反映公平值計量之金融資產之所得款項淨額	24,090	–
Net proceeds from disposal of a financial asset measured at fair value through other comprehensive income	出售通過其他全面收益以反映公平值計量之一項金融資產之所得款項淨額	44,544	206,856
Distributions from a financial asset measured at fair value through other comprehensive income	分派自通過其他全面收益以反映公平值計量之一項金融資產	266,205	58,865
Net cash (used in) generated from investing activities	(用於)來自投資業務之現金淨額	(274,214)	179,921

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Financing activities	融資業務		
Interest on bank borrowings and other borrowings paid	已付銀行借貸及其他借貸之利息	(230,461)	(119,390)
Payments for lease liabilities (including interest)	支付租賃負債(包括利息)	(45,640)	(57,436)
Bank borrowings and other borrowings raised	新增銀行借貸及其他借貸	995,231	2,035,287
Loan from a director raised	新增董事貸款	282,210	–
Repayments of bank borrowings and other borrowings	償還銀行借貸及其他借貸	(2,140,385)	(2,324,354)
Repayment of loan from a director	償還董事貸款	(282,210)	–
Dividend paid to a non-controlling shareholder	已付一間非控股股東之股息	(19)	–
Net cash used in financing activities	用於融資業務之現金淨額	(1,421,274)	(465,893)
Net decrease in cash and cash equivalents	現金及現金等值項目之減少淨額	(1,445,826)	(426,060)
Cash and cash equivalents at 1 January	於一月一日之現金及現金等值項目	2,038,768	2,479,874
Effect of foreign exchange rate changes	匯率變動之影響	(714)	(15,046)
Cash and cash equivalents at 31 December	於十二月三十一日之現金及現金等值項目	592,228	2,038,768
Analysis of the balances of cash and cash equivalents	現金及現金等值項目結餘分析		
Time deposits, bank balances and cash	定期存款、銀行結餘及現金	592,228	2,038,768

The accompanying notes form an integral part of these consolidated financial statements. 綜合財務報表附註乃綜合財務報表的一部分。