

CONSOLIDATED STATEMENT OF CASH FLOWS

綜合現金流量表

For the year ended 31 December 2022 截至二零二二年十二月三十一日止年度

	Notes 附註	2022 HK\$'000 千港元	2021 HK\$'000 千港元
Operating activities	經營業務		
Profit (loss) before tax	除稅前溢利(虧損)	1,179,145	(3,480,360)
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	62,983	56,355
Depreciation of right-of-use assets	使用權資產折舊	57,045	68,417
Interest expenses	利息開支	126,486	90,808
Interest income from other financial assets	其他金融資產之利息收入	(16,937)	(4,195)
Dividend income from unlisted equity investments	非上市股本投資之股息收入	(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	(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	13
Reversal of allowance for credit losses recognised in respect of trade receivables	就應收貿易賬項確認撥回之信貸虧損撥備	–	(3,059)
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	160,172	606,931
Unrealised (gain) loss 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)虧損	(5)	1,160
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	158,105	339,614
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	(2,432)	(4,944)
Realised loss 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虧損	–	1,489,980
Unrealised gain arising from change in fair value of derivative financial instrument	衍生金融工具之公平值變動而產生之未變現收益	(1,250)	(1,623)
Gain on disposals of equipment, net	出售設備之收益淨額	(352)	(256)
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	(45,381)	106,682
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	7,421	47
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	11,885
Fair value changes on investment properties	投資物業之公平值變動	(528,481)	1,376,616
Overprovision of costs in respect of a development project	就一項發展項目之成本超額撥備	–	(7,059)
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 loss (gain), net	匯兌虧損(收益)淨額	2,380	(11,359)

CONSOLIDATED STATEMENT OF CASH FLOWS 綜合現金流量表

For the year ended 31 December 2022 截至二零二二年十二月三十一日止年度

	Notes 附註	2022 HK\$'000 千港元	2021 HK\$'000 千港元
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	131,351	635,653
Decrease in stock of properties	物業存貨減少	–	214,466
(Increase) decrease in inventories	存貨(增加)減少	(1,128)	1,450
Decrease (increase) in debtors, deposits, other receivables and prepayments	應收賬項、按金、其他應收賬項及預付款項減少(增加)	43,861	(31,105)
(Increase) decrease 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(增加)減少	(209,425)	633,808
(Increase) decrease in securities trading receivables and deposits	應收證券交易賬項及存款(增加)減少	(14,384)	314
Increase in creditors and accruals	應付賬項及應計款項增加	3,952	38,780
Decrease in securities trading and margin payable	應付證券交易賬項及保證金減少	(2,257)	(24,969)
(Decrease) increase in deposits and receipts in advance	按金及預收款項(減少)增加	(77,228)	6,152
Increase (decrease) in derivative financial instrument	衍生金融工具增加(減少)	1,623	(111)
Cash (used in) generated from operating activities	(用於)來自經營業務之現金	(123,635)	1,474,438
Income tax paid, net	已付所得稅淨額	(16,453)	(67,975)
Net cash (used in) generated from operating activities	(用於)來自經營業務之現金淨額	(140,088)	1,406,463

CONSOLIDATED STATEMENT OF CASH FLOWS 綜合現金流量表

For the year ended 31 December 2022 截至二零二二年十二月三十一日止年度

	Notes 附註	2022 HK\$'000 千港元	2021 HK\$'000 千港元
Investing activities	投資業務		
Interest received from other financial assets	已收其他金融資產之利息	14,154	4,546
Payments for investment properties	支付投資物業款項	(262,505)	(163,658)
Payments for purchases of equipment and leasehold improvement	支付購買設備及租賃物業裝修款項	(79,322)	(28,827)
Deposit received in respect of disposal of investment property	已收有關出售投資物業之按金	2,186	-
Proceeds from disposals of equipment	出售設備所得款項	355	260
Advances to associates	墊付聯營公司之款項	(95)	(1,366)
Advances from associates	墊款自聯營公司之款項	31,500	42,000
Advances from investee companies	墊款自接受投資公司之款項	97,550	349,950
Advance to an investee company	墊付一間接受投資公司之款項	(1,168)	-
Decrease (increase) in pledged deposits	抵押存款之減少(增加)	111,545	(16,699)
Decrease in time deposits with maturity greater than three months	存款期多於三個月之定期存款減少	-	36,109
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	-	895,248
Net proceeds from disposal/derecognition of financial assets measured at fair value through other comprehensive income	出售/取消確認通過其他全面收益以反映公平值計量之金融資產之所得款項淨額	206,856	1,639,162
Purchases of financial assets measured at fair value through profit or loss	購買通過損益以反映公平值計量之金融資產	-	(1,166,355)
Net cash outflow arising from acquisition of assets through acquisition of a subsidiary	就透過收購一間附屬公司收購資產時產生之現金流出淨額	-	(161,114)
Distributions from (contribution to) a financial asset measured at fair value through other comprehensive income	分派自(注資予)通過其他全面收益以反映公平值計量之一項金融資產	58,865	(9,011)
Net cash generated from investing activities	來自投資業務之現金淨額	179,921	1,420,245

CONSOLIDATED STATEMENT OF CASH FLOWS 綜合現金流量表

For the year ended 31 December 2022 截至二零二二年十二月三十一日止年度

	Notes 附註	2022 HK\$'000 千港元	2021 HK\$'000 千港元
Financing activities	融資業務		
Dividend paid	已付股息	–	(19,076)
Interest on bank borrowings and other borrowings paid	已付銀行借貸及其他借貸之利息	(119,390)	(91,505)
Payments for lease liabilities (including interest)	支付租賃負債(包括利息)	(57,436)	(69,258)
Bank borrowings and other borrowings raised	新增銀行借貸及其他借貸	2,035,287	3,835,709
Loans from a director raised	新增董事貸款	–	420,218
Repayments of bank borrowings and other borrowings	償還銀行借貸及其他借貸	(2,324,354)	(5,639,582)
Repayments of loans from a director	償還董事貸款	–	(420,218)
Net cash used in financing activities	用於融資業務之現金淨額	(465,893)	(1,983,712)
Net (decrease) increase in cash and cash equivalents	現金及現金等值項目之(減少)增加淨額	(426,060)	842,996
Cash and cash equivalents at 1 January	於一月一日之現金及現金等值項目	2,479,874	1,618,908
Effect of foreign exchange rate changes	匯率變動之影響	(15,046)	17,970
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	2,038,768	2,479,874
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	2,038,768	2,479,874

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。