

Consolidated Cash Flow Statement

For the year ended 31st December, 2004

綜合現金流量表

截至二零零四年十二月三十一日止年度

		1.1.2004 to 至 31.12.2004 HK\$'000 千港元	1.4.2003 to 至 31.12.2003 HK\$'000 千港元
OPERATING ACTIVITIES	經營活動		
Profit before taxation	除稅前溢利	10,204	439,910
Adjustments for:	作下列調整：		
Interest income, other than from loans receivable	利息收入、不計來自應收貸款	(15)	(17)
(Surplus) deficit arising on revaluation of investment properties	投資物業重估(盈餘)虧損	(730)	28,300
Unrealised holding loss on other investments	其他投資之未變現持有虧損	-	5,100
Unamortised issue costs and discount written off on settlement or conversion of convertible bonds	可換股債券贖回或換股時撇銷之未攤銷發行成本及折讓	-	11,648
Gain on disposal of subsidiaries	撇除附屬公司收益	(3,436)	(1,591)
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	-	(23)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	2	110
Impairment loss recognised in respect of property, plant and equipment	已確認之物業、廠房及設備折損	-	828
Amortisation of issue costs and discount of convertible bonds	攤銷可換股債券之發行成本及折讓	-	4,733
Inventories write down	存貨減值	-	371
Gain on debt restructuring	債務重組之收益	-	(498,200)
Interest expenses	利息支出	1,180	2,884
Finance lease charges	財務租約開支	-	133
(Write back of) allowance for bad and doubtful debts	(撥回)呆壞賬準備	(7,782)	790
Write back of allowance for amount due from a jointly controlled entity	撥回應收共同控制實體款項準備	(686)	-
Write back of allowance for amount due from an investee	撥回應收投資公司款項準備	(122)	-
Share of result of a jointly controlled entity	應佔共同控制實體業績	767	-
Operating cash flows before movements in working capital	未計營運資金變動之經營現金流量	(618)	(5,024)
Decrease in trade and other receivables	貿易及其他應收款項減少	463	799
Decrease in short-term loans receivable	應收短期貸款減少	7,179	-
Decrease in other investments	其他投資減少	4,800	-
Decrease in amount due from an associate	應收聯營公司款項減少	-	2,535
Decrease in trade and other payables	貿易及其他應付款項減少	(1,184)	(3,238)
(Decrease) increase in amounts due to fellow subsidiaries	應付同系附屬公司款項(減少)增加	(595)	947
Cash generated from (used in) operations	經營所得(所用)現金	10,045	(3,981)
Overseas tax paid	已付海外稅項	(3)	(4)
NET CASH FROM (USED IN) OPERATING ACTIVITIES	經營活動所得(所用)現金淨額	10,042	(3,985)

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		1.1.2004 to 31.12.2004	1.4.2003 to 31.12.2003
	Note 附註	HK\$'000 千港元	HK\$'000 千港元
INVESTING ACTIVITIES	投資活動		
Repayment from a jointly controlled entity	共同控制實體還款	686	-
Repayment from an investee	投資公司還款	122	-
Interest received, other than from loans receivable	已收利息，不計來自應收貸款	15	17
Disposal of subsidiaries	撇除附屬公司	(58)	(47)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	-	346
NET CASH FROM INVESTING ACTIVITIES	投資活動所得現金淨額	765	316
FINANCING ACTIVITIES	融資活動		
Interest paid	已付利息	(1,180)	(500)
Repayment of borrowings	償還借貸	(925)	(2,010)
Funds transferred to scheme administrator	撥往計劃管理人之資金	-	(5,000)
Finance lease charges paid	已付財務租約開支	-	(10)
Proceeds from issue of shares	發行股份所得款項	-	15,097
Borrowings raised	籌取借貸	-	2,903
NET CASH (USED IN) GENERATED FROM FINANCING ACTIVITIES	融資活動(所用)所得現金淨額	(2,105)	10,480
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目增加淨額	8,702	6,811
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR/PERIOD	年初/期初現金及現金等值項目	7,089	278
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR/PERIOD, represented by bank balances and cash	年終/期終現金及現金等值項目 (即銀行結存及現金)	15,791	7,089