

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31 December 2005
截至二零零五年十二月三十一日止年度

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
Operating activities	經營活動		
Profit/(loss) before taxation	除稅前溢利／(虧損)	9,860	(7,396)
Adjustments for:	調整：		
Share of profits less losses of associates	應佔聯營公司溢利減虧損	465	(1,015)
Fair value gain on investment property	投資物業公平值盈利	(33,574)	-
Interest expense	利息支出	1,348	-
Provision for doubtful debts	呆壞賬	-	655
Depreciation of property, plant and equipment	物業、機器及設備折舊	1,082	236
Profit on disposal of a subsidiary	出售附屬公司溢利	-	(1,470)
Loss on disposal of property, plant and equipment	出售物業、機器及設備虧損	89	-
Operating loss before working capital changes	未計營運資金變動前之經營虧損	(20,730)	(8,990)
(Increase)/decrease in trade and other receivables	貿易及其他應收款項(增加)／減少	(8,489)	32,023
Increase in trade and other payables	貿易及其他應付款項增加	8,681	221
Increase in financial assets at fair value through profit or loss	按公平值透過損益列賬之財務資產增加	(591)	-
Decrease in trading securities	交易證券減少	-	5,985
Decrease in amount due to a fellow subsidiary	應付一同系附屬公司之款項減少	-	(45)
Increase in amount due to the former ultimate holding company	應付前最終控股公司之款項增加	-	2,145
Net cash (outflow)/inflow generated from operations	經營(所用)／產生現金淨額	(21,129)	31,339
Hong Kong profits tax refund, net	已退回香港利得稅淨額	275	550
Net cash (outflow)/inflow from operating activities	經營活動(所用)／產生現金淨額	(20,854)	31,889
Investing activities	投資活動		
Purchase of property, plant and equipment	購入物業、機器及設備	(4,426)	(558)
Purchase of investment property	購入投資物業	(115,007)	-
Sale of a subsidiary, net of cash disposed	出售附屬公司(扣除出售現金)	-	20
Proceeds for disposal of property, plant and equipment	出售物業、機器及設備所得款項	56	-
Dividends received from an associate	已收一聯營公司股息	1,125	975
Dividends received from investments in securities	已收投資證券股息	16	-
Receipts from reverse repo transaction	收取反向購交易之款項	-	77,653
Investment in and advances to an associate	於一聯營公司投資及提供墊款	-	(4,135)
Proceeds for disposal of investment in an associate and assignment of advances to such associate	出售於一聯營公司之投資及轉讓墊款予該聯營公司	-	4,135
Net cash (outflow)/inflow from investing activities	投資活動(所用)／產生現金淨額	(118,236)	78,090

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		2005 二零零五年	2004 二零零四年
	Note 附註	HK\$'000 千港元	HK\$'000 千港元
Financing activities	融資活動		
Secured bank loan drawn down	支用有抵押銀行貸款	77,000	–
Capital element of finance lease rentals paid	償還融資租賃租金資本部份	(263)	–
Interest paid	已付利息	(1,348)	–
Net cash inflow from financing activities	融資活動產生現金淨額	75,389	–
(Decrease)/increase in cash and cash equivalents	現金及現金等值物 (減少)／增加	(63,701)	109,979
Cash and cash equivalents at 1 January	於一月一日現金及現金等值物	186,672	76,693
Cash and cash equivalents at 31 December	於十二月三十一日之現金及現金等值物	122,971	186,672
Analysis of balances of cash and cash equivalents	現金及現金等值物 結餘分析		
Cash at banks and in hand	銀行存款及現金	11,623	10,538
Short term deposits placed with banks	短期結存銀行存款	111,348	176,134
	23	122,971	186,672