

# Consolidated Cash Flow Statement 綜合現金流量報表

For the year ended 31st 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 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (restated) (重列)
<b>OPERATING ACTIVITIES</b>	<b>經營業務</b>		
Loss before taxation	稅前虧損	<b>(95,633)</b>	(129,267)
Adjustments for:	就以下項目作出調整：		
Finance costs	融資成本	<b>17,630</b>	17,434
Change in fair value of conversion option of unlisted convertible note	非上市可換股票據之換股選擇權公平值之變動	<b>39,743</b>	—
Loss (gain) on dilution of interests in associates	攤薄聯營公司權益之虧損(收益)	<b>2,814</b>	(81,631)
Share of results of associates	所佔聯營公司之業績	<b>(42,864)</b>	40,567
Profit from discontinued operations	已終止經營業務所得溢利	—	1,511
Loss on disposal of interests in subsidiaries	出售附屬公司權益之虧損	—	5,266
Dividend income	股息收入	<b>(8,402)</b>	(1,542)
Interest income	利息收入	<b>(58,084)</b>	(54,591)
Amortisation of prepaid lease payments	攤銷預支租約付款	<b>519</b>	447
Depreciation of property, plant and equipment	物業、廠房及設備折舊	<b>8,102</b>	3,798
Amortisation of goodwill	商譽攤銷	—	1,160
Changes in fair value on investment in securities at fair value through profit or loss	按公平值計入損益賬之證券投資公平值之變動	<b>34,652</b>	—
Changes in fair value of investments in securities held for trading	持作買賣證券投資公平值之變動	<b>9,429</b>	12,549
(Gain) loss on disposal of investments in securities are fair value through profit or loss	出售按公平值計入損益賬之證券投資之(收益)虧損	<b>(10,575)</b>	5,478
Allowances for bad and doubtful debts	呆壞賬撥備	<b>18,575</b>	17,286
Allowances for amounts due from associates	應收聯營公司款項撥備	—	4,989
Allowances for loan and interest receivables	應收貸款及利息撥備	<b>37,445</b>	140,889
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備之虧損(收益)	<b>128</b>	(17)
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	<b>(46,521)</b>	(15,674)
Decrease in inventories	存貨減少	<b>1,305</b>	14,028
Decrease in trade receivables	應收貿易賬款減少	<b>2,282</b>	3,386
Decrease (increase) in other receivables, deposits and prepayments	其他應收款項、按金及預付款項減少(增加)	<b>23,437</b>	(43,778)
Increase (decrease) in trade payables, other payables and accrued charges	應付貿易賬款、其他應付款項及應計費用增加(減少)	<b>9,840</b>	(32,641)
Increase in amounts due from associates	應收聯營公司款項增加	<b>(4,650)</b>	(1,611)
Decrease in payables	應付款項減少	—	(7,919)
Increase in other asset	其他資產增加	<b>(2,121)</b>	(449)
Net cash outflow from operations	經營現金流出淨額	<b>(16,428)</b>	(84,658)
Tax paid in other jurisdictions	於其他司法權區已繳付稅款	<b>(45)</b>	(313)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>經營業務所用現金淨額</b>	<b>(16,473)</b>	(84,971)

# Consolidated Cash Flow Statement 綜合現金流量報表

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

		Notes 附註	2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (restated) (重列)
INVESTING ACTIVITIES	投資業務			
Repayment of loans and interest receivables	償還應收貸款及利息		<b>384,736</b>	204,919
Repayment from associates	聯營公司償還款項		<b>99,500</b>	140,182
Proceeds from disposal of investments in securities	出售證券投資所得款項		<b>134,734</b>	204,740
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項		—	569
Increase in pledged bank deposits	已抵押銀行存款增加		<b>(24)</b>	(1,012)
Interest received	已收利息		<b>5,661</b>	3,478
Proceeds from disposal/dilution of interests in associates	出售／攤薄聯營公司權益所得款項		—	110,341
Proceeds from disposal/dilution of subsidiaries (net of cash and cash equivalents disposed of)	出售／攤薄附屬公司所得款項(已扣除出售之現金及現金等額)	36	—	13,324
Dividend income received from investments in securities	證券投資之股息收入		<b>8,402</b>	1,542
Dividend income received from associates	聯營公司之股息收入		<b>2,427</b>	—
Amount advanced to loans and interest receivables	墊付予應收貸款及利息之款項		<b>(293,922)</b>	(519,573)
Amount advanced to associates	墊付予聯營公司之款項		<b>(107,708)</b>	(163,828)
Purchase of investments in securities	購入證券投資		<b>(78,377)</b>	(43,304)
Payment of prepaid lease payments	支付預支租約付款		<b>(8,635)</b>	—
Purchase of property, plant and equipment	購置物業、廠房及設備		<b>(3,765)</b>	(4,330)
Deposit paid for acquisition of interests in property	就收購物業權益之已付按金		<b>(8,704)</b>	(326)
Investment in associates	於聯營公司之投資		<b>(63,152)</b>	—
Purchase of subsidiaries (net of cash and cash equivalents acquired)	購入附屬公司(已扣除購入之現金及現金等額)	37	<b>(9,651)</b>	(26,744)
NET CASH FROM (USED IN) INVESTING ACTIVITIES	投資業務所得(所用)現金淨額		<b>61,522</b>	(80,022)

# Consolidated Cash Flow Statement 綜合現金流量報表

For the year ended 31st 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 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (restated) (重列)
FINANCING ACTIVITIES	融資活動		
Advance from payables	應收墊款	469	18,979
New bank loans and other borrowings raised	新籌集之銀行貸款及其他借貸	—	57,257
Proceeds from issue of shares	發行股份所得款項	—	4,440
Repayment of bank loans and other borrowings	償還銀行貸款及其他借貸	<b>(34,400)</b>	(4,827)
Repayment to payables	償還應收墊款	<b>(4,611)</b>	(111,713)
(Repayment to) advance from associates	(償還)預收聯營公司款項	<b>(3,451)</b>	1,354
Repayment of obligations under finance leases	融資租約債項之償還款項	<b>(10)</b>	(9)
Interest paid	已付利息	<b>(3,402)</b>	(2,282)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>融資活動所用現金淨額</b>	<b>(45,405)</b>	(36,801)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等額減少淨額	<b>(356)</b>	(201,794)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初之現金及現金等額	<b>111,588</b>	314,744
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	<b>(2,631)</b>	(1,362)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年終之現金及現金等額	<b>108,601</b>	111,588
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等額結餘分析		
Bank balances and cash	銀行結餘及現金	<b>115,813</b>	118,388
Bank overdrafts	銀行透支	<b>(7,212)</b>	(6,800)
		<b>108,601</b>	111,588