

# 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

	Notes 附註	2005 HK\$'000 千港元	2004 HK\$'000 千港元
<b>LOSS FROM ORDINARY ACTIVITIES</b>			
<b>BEFORE TAXATION</b>			
<b>ADJUSTMENTS FOR:</b>			
Interest expenses		128	1,515
Depreciation		5,583	6,354
Gain arising from de-consolidation of subsidiaries		-	(7,452)
Loss on disposal of property, plant and equipment		5,268	4,710
Loss on disposal of other assets		-	779
Provision for prepayment, deposits and other receivables		-	7,234
<b>OPERATING LOSS BEFORE WORKING CAPITAL CHANGES</b>		<b>(8,572)</b>	<b>(24,107)</b>
<b>CAPITAL CHANGES</b>			
(Increase)/decrease in inventories		(509)	6,940
Decrease in accounts receivable		77	535
(Decrease)/increase in amount due to a shareholder		(6,458)	37,378
(Increase)/decrease in prepayments, deposits and other receivables		(45)	2,923
Increase/(decrease) in accounts payable		90	(6,077)
Increase/(decrease) in other payables and accruals		148	(22,971)
(Increase)/decrease in rental deposits and other deposits		(510)	6,848
<b>CASH (USED IN)/GENERATED FROM OPERATIONS</b>		<b>(15,779)</b>	<b>1,469</b>
Hong Kong profits tax paid		(37)	(481)
Interest paid for finance leases		(22)	(44)
Interest expenses		(106)	(1,471)

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<b>NET CASH OUTFLOW FROM OPERATIONS</b>	經營業務現金流出淨額	<b>(15,944)</b>	(527)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	來自投資業務現金流量		
Acquisition of property, plant and equipment	購買物業、廠房及設備	<b>(9,620)</b>	(122)
Proceeds from disposal of other assets	出售其他資產所得款項	–	1,645
Disposal of subsidiaries	出售附屬公司	–	(52)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	–	11,701
Deposits paid on the proposed acquisition in Newsummit	建議收購新頂峰所付按金	<b>(100,000)</b>	–
<b>NET CASH (USED IN)/GENERATED FROM INVESTING ACTIVITIES</b>	投資業務所(動用)/產生現金淨額	<b>(109,620)</b>	13,172
<b>NET CASH (OUTFLOW)/INFLOW BEFORE FINANCING</b>	融資活動前現金(流出)/流入淨額	<b>(125,564)</b>	12,645
<b>CASH FLOWS FROM FINANCING</b>	融資活動所得現金流量		
Issue of new shares	發行新股	<b>145,367</b>	–
Repayment of bank loans	償還銀行貸款	<b>(599)</b>	(8,761)
Capital elements of finance leases	償還融資租約	<b>(167)</b>	(751)
<b>NET CASH GENERATED FROM/(USED) IN FINANCING</b>	融資活動所產生/(所動用)現金淨額	<b>144,601</b>	(9,512)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	現金及等同現金之增加淨額	<b>19,037</b>	3,133
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	年初之現金及等同現金	<b>10,535</b>	7,402
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	年終之現金及等同現金	<b>29,572</b>	10,535

The notes on pages 51 to 103 form an integral part of these financial statements.

載於第51至103頁之附註為該等財務報表之組成部分。