

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 二零零五年 HK\$/ 港元	2004 二零零四年 HK\$/ 港元
OPERATING ACTIVITIES	經營活動		
Loss for the year	本年度虧損	(50,699,774)	(77,673,575)
Adjustments for:	調整項目：		
Taxation	稅項	11 (3,252,051)	(4,146,344)
Interest income	利息收入	6 (27,832,068)	(42,450,138)
Interest expenses	利息開支	8 12,838,986	13,644,219
Share options benefits recognised	已確認購股權福利	25 7,040,000	–
Impairment losses for bad and doubtful debts	呆壞賬減值虧損	18,140,997	95,623,513
Depreciation	折舊	14 1,846,390	2,159,938
Amortisation of trading rights	交易權攤銷	15 –	1,292,253
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	9 196,027	475,835
Gain on disposal of available-for-sale financial asset	出售可供出售金融資產收益	6 (63,126)	–
Unrealised gain on revaluation of other investments	重估其他投資之未變現收益	6 –	(2,167,311)
Unrealised fair value losses on financial assets at fair value through profit or loss	通過損益按公允價值計量的金融資產之未變現公允價值虧損	6 6,536,403	–
Changes in working capital:	營運資金變動	(35,248,216)	(13,241,610)
Other non-current assets	其他非流動資產	(85,016)	864
Trade receivables	應收貿易賬款	25,261,493	(72,496,107)
Other debtors, deposits and prepayments	其他應收賬款、按金及預付款	1,004,858	1,666,177
Financial assets at fair value through profit or loss	通過盈虧按公允價值計量的金融資產	(19,918,694)	–
Other investments	其他投資	22,928,294	(20,726,423)
Bank balances	銀行存款		
– segregated accounts	– 獨立賬戶	43,181,534	(4,043,761)
Trade payables	應付貿易賬款	(54,278,632)	(14,468,558)
Other payables and accruals	其他應付賬款及應計費用	159,917	(2,341,486)
Net cash used in operations	經營業務所用現金淨額	(16,994,462)	(125,650,904)
Interest received	已收利息	27,832,068	42,450,138
Interest paid	已付利息	(12,838,986)	(13,644,219)
Taxation paid	已付稅項	(790,000)	–
Net cash used in operating activities	經營活動所用現金淨額	(2,791,380)	(96,844,985)

Consolidated Cash Flow Statement (continued)

綜合現金流量表 (續)

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

	Note/ 附註	2005 二零零五年 HK\$/ 港元	2004 二零零四年 HK\$/ 港元
INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購買物業、廠房及設備	(787,985)	(885,144)
Proceeds on disposal of property, plant and equipment	出售物業、廠房及 設備所得款項	–	365,143
Proceeds on disposal of available-for-sale financial asset	出售可供出售金融資產 所得款項	113,125	–
Net cash used in investing activities	投資活動所用現金淨額	(674,860)	(520,001)
FINANCING ACTIVITY	融資活動		
Proceeds from short term bank loan	短期銀行貸款所得款項	–	1,000,000
Cash generated from financing activity	融資活動所得現金	–	1,000,000
DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少	(3,466,240)	(96,364,986)
CASH AND CASH EQUIVALENTS AT 1 JANUARY	於一月一日之現金及 現金等價物	(196,092,691)	(99,727,705)
CASH AND CASH EQUIVALENTS AT 31 DECEMBER	於十二月三十一日之現金 及現金等價物	(199,558,931)	(196,092,691)
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The notes on pages 37 to 92 are an integral part of these consolidated financial statements.

第 37 至 92 頁之附註屬本綜合財務報表一部份。