

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

FOR THE YEAR ENDED 31 DECEMBER 2006
截至二零零六年十二月三十一日止年度

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
Operating activities	經營活動		
Loss before income tax expense	除所得稅前虧損	(6,278)	(18,229)
Adjustments for:	就下列項目作出調整:		
Interest income	利息收入	(1,762)	(5,771)
Interest expenses	利息支出	9,050	5,888
Depreciation of property, plant and equipment	物業、廠房及設備折舊	4,336	3,043
Written back of an amount due to a former subsidiary	撥回應付前附屬公司 之款項	-	(14,875)
Gain on disposal of property, plant and equipment	出售物業、廠房及 設備之收益	-	(6)
Impairment loss on trade and other receivables	貿易及其他應收款項 減值虧損	-	1,328
Operating cash flows before movements in working capital	未計營運資金變動前 之經營現金流量	5,346	(28,622)
Decrease/(increase) in inventories	存貨減少/(增加)	568	(393)
Decrease/(increase) in trade and other receivables	貿易及其他應收款項 減少/(增加)	368	(4,030)
Decrease in other payables and accruals	其他應付款項及應計費用 減少	(1,032)	(5,612)
Net cash from/(used in) operating activities	經營活動所得/(所用) 現金淨額	5,250	(38,657)
Investing activities	投資活動		
Interest received	所收利息	4	15
Purchase of property, plant and equipment	購買物業、廠房 及設備	(5,379)	(1,453)
Proceeds from sale of property, plant and equipment	出售物業、廠房及 設備所得款項	-	108
Net cash used in investing activities	投資活動所用現金 淨額	(5,375)	(1,330)

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Financing activities	融資活動		
Interest paid	所付利息	(4,654)	(5,026)
Advance from ultimate holding company	最終控股公司墊款	-	3
Repayment to ultimate holding company	償還最終控股公司款項	(6,616)	-
Advances from directors	董事墊款	15,940	36,024
Amounts contributed by equity holders	權益持有人注資額	1,301	-
Bank loans raised	所籌得銀行貸款	-	12,298
Repayment of bank loans	償還銀行貸款	(9,872)	(8,028)
Net cash flows (used in)/from financing activities	融資活動(所用)／所得現金淨額	(3,901)	35,271
Net decrease in cash and cash equivalents	現金及等同現金項目減少淨額	(4,026)	(4,716)
Cash and cash equivalents at 1 January	於一月一日之現金及等同現金項目	641	4,725
Effect in foreign exchange rate changes	滙率變動影響	65	632
Cash and cash equivalents at 31 December	於十二月三十一日之現金及等同現金項目	(3,320)	641
Analysis of the balances of cash and cash equivalents	現金及等同現金項目結餘分析		
Bank balances and cash	銀行結餘及現金	1,075	641
Bank overdraft	銀行透支	(4,395)	-
		(3,320)	641