

Consolidated Cash Flow Statement

綜合現金流量報表

For the year ended 31st December, 2006 截至二零零六年十二月三十一日止年度

	Note 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (restated) (重列)
OPERATING ACTIVITIES			
Loss before taxation		(43,651)	(77,304)
Loss for the year from discontinued operation	16	(9,818)	(5,487)
		(53,469)	(82,791)
Adjustments for:	就以下項目作出調整：		
Finance costs	融資成本	9,940	17,630
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	-	39,743
Loss on dilution of interest in an associate	攤薄聯營公司權益之虧損	65,762	2,814
Share of results of associates	所佔聯營公司之業績	(16,681)	(42,864)
Gain on disposal of interest in an associate	出售一間聯營公司權益之收益	(17,180)	-
Dividend income	股息收入	(4,676)	(8,402)
Interest income	利息收入	(24,237)	(58,084)
Amortisation of prepaid lease payments	攤銷預支租約付款	622	519
Depreciation of property, plant and equipment	物業、廠房及設備折舊	6,438	8,102
Gain on disposal of available-for-sale investments	出售可供出售投資收益	-	(20,808)
Impairment loss on available-for-sale investments	可供出售投資減值虧損	-	37,189
Allowances for other receivables	其他應收款項撥備	5,626	18,575
Allowances for loan and interest receivables	應收貸款及利息撥備	6,283	37,445
(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及設備之(收益)虧損	(102)	128
Impairment loss recognised in respect of goodwill	就商譽之已確認減值虧損	4,561	-
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	(17,113)	(50,804)
(Increase) decrease in inventories	存貨(增加)減少	(6,101)	1,305
(Increase) decrease in trade receivables	應收貿易賬款(增加)減少	(2,930)	2,282
Decrease in other receivables, deposits and prepayments	其他應收款項、按金及預付款項減少	10,964	23,437
(Increase) decrease in investments held for trading	持作買賣投資(增加)減少	(564)	4,283
(Decrease) increase 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(減少)增加	(5,391)	9,840
Increase in other asset	其他資產增加	-	(2,121)
Net cash outflow from operations	經營現金流出淨額	(21,135)	(11,778)
Purchase of tax reserve certificates	購買儲備券	(5,916)	-
Tax paid	已繳付稅款	(637)	(45)
NET CASH USED IN OPERATING ACTIVITIES	經營業務所用現金淨額	(27,688)	(11,823)

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INVESTING ACTIVITIES 投資業務			
Amount advanced to loans and interest receivables	墊付予應收貸款及利息之款項	(244,230)	(293,922)
Purchase of property, plant and equipment	購置物業、廠房及設備	(34,204)	(3,765)
Purchase of available-for-sale investments	購入可供出售投資	(25,742)	(78,377)
Increase in pledged bank deposits	已抵押銀行存款增加	(42)	(24)
Repayment of loans and interest receivables	償還應收貸款及利息	191,107	384,736
Proceed from disposal of an associate	出售一間聯營公司所得款項	30,000	–
Interest received	已收利息	6,853	5,661
Decrease (increase) in amounts due from associates	應收聯營公司款項減少(增加)	7,362	(12,858)
Dividend income received from available-for-sale investments	可供出售投資之股息收入	4,221	7,951
Dividend income received from investments held for trading	持作買賣投資之股息收入	455	451
Proceed from disposal of available-for-sales investments	出售可供出售投資所得款項	4,155	134,734
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	1,776	–
Payment of prepaid lease payments	支付預支租約付款	–	(8,635)
Deposit paid for acquisition of property in interests	就收購物業權益之已付按金	–	(8,704)
Investment in associates	於聯營公司之投資	–	(63,152)
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)	–	(9,651)
Dividend income received from associates	聯營公司之股息收入	–	2,427
NET CASH (USED IN) FROM INVESTING ACTIVITIES	投資業務所得(所用)現金淨額	(58,289)	56,872
FINANCING ACTIVITIES 融資活動			
Increase (decrease) in loan payables	應償還貸款增加(減少)	55,189	(4,142)
New bank borrowings raised	新籌集之銀行借貸	11,477	–
Increase in amounts due to related companies	應付關連公司款項增加	16,112	–
Net cash outflow arising from dividend in specie	實物股息產生之現金流出淨額	(94,092)	–
Interest paid	已付利息	(9,940)	(3,402)
Repayment of obligations under finance leases	融資租約債項之償還款項	(7)	(10)
Repayment of bank borrowings	償還銀行借貸	–	(34,400)
Increase (decrease) in amount due to an associate	應付聯營公司款項增加(減少)	5,577	(3,451)
NET CASH USED IN FINANCING ACTIVITIES	融資活動所用現金淨額	(15,684)	(45,405)

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NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等額減少淨額	(101,661)	(356)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初之現金及現金等額	108,601	111,588
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	2,029	(2,631)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年終之現金及現金等額	8,969	108,601
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	8,992	115,813
Bank overdrafts	銀行透支	(23)	(7,212)
		8,969	108,601