

Consolidated Cash Flow Statement 綜合現金流量表

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

			2005	2004
		Notes	二零零五年	二零零四年
		附註	HK\$'000	HK\$'000
			千港元	千港元
Loss before tax	除稅前虧損			
Continuing operations	持續經營業務		(12,406)	(29,755)
Discontinued operation	已終止業務	33(b(1))	(4,897)	-
			(17,303)	(29,755)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務所得之現金流量			
Adjustments for:	就下列各項作出調整：			
Bank Interest income	銀行利息收入	6	(594)	(642)
Depreciation	折舊	12	2,255	2,700
Impairment of goodwill	商譽減值	15	602	-
Amortisation and write-off of deferred development costs	遞延開發成本攤銷及撇銷	13	811	879
Write-off of fixed assets	固定資產撇銷		56	-
Loss on disposal of fixed assets, net	出售固定資產淨虧損		4	-
Excess of net assets over cost of a business combination	業務合併資產淨值超出成本之差額		(2,233)	-
Finance costs	融資成本		840	523
Other income	其他收益		(5)	-
Waiver by the buyer of a subsidiary of an amount due by the Group	一家附屬公司買方豁免本集團應付款項		18,615	-
Provision for doubtful debts, net	呆賬撥備淨額		843	8,589
Operating profit (loss) before changes in working capital	未計營運資金變動前經營溢利(虧損)		3,891	(17,706)
Changes in working capital	營運資金變動	31	(28,261)	(9,601)
Cash used in operations	業務所用之現金		(24,370)	(27,307)
PRC income tax paid	已繳中國所得稅		(1,078)	(147)
Hong Kong profits tax refunded	退回香港利得稅		-	153
Net cash outflow from operating activities	經營業務之現金流出淨額		(25,448)	(27,301)
Net cash outflow from operating activities:	經營業務之現金流出淨額：			
Continuing operations	持續經營業務		(11,298)	(27,301)
Discontinued operation	已終止業務	33(c)	(14,150)	-
			(25,448)	(27,301)



			2005	2004
		<i>Notes</i>	二零零五年	二零零四年
		<i>附註</i>	<i>HK\$'000</i>	<i>HK\$'000</i>
			千港元	千港元
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動引起之現金流量			
Purchases of fixed assets	購買固定資產	12	(1,001)	(1,644)
Repayment by (to) an investee company	獲(向)一家被投資公司 還款	17	23,045	(14,506)
Decrease in pledged time deposits	已抵押定期存款減少		5,002	11,329
Increase in non-pledged time deposits with original maturity of more than three months when acquired	購入時原到期日超逾 三個月之無抵押定期 存款增加		33,962	280
Bank Interest received	已收銀行利息		594	913
Acquisition of subsidiary, net of cash acquired	收購附屬公司·扣除 購入現金	32(d)	(5,909)	-
Sale proceeds of disposal of a subsidiary, net of cash of the subsidiary disposed of	出售一家附屬公司 所得款·扣除售出 附屬公司之現金	33(a)	3,323	-
Effect of changes in foreign exchange rate, net	外匯匯率變動之影響淨額		(415)	15
Disposal of in a jointly controlled entity	出售一家共同控制實體	16	-	(104)
Refund of deposits for investment, net	退回投資按金淨額	18	-	13,502
Net cash inflow from investing activities	投資活動引起之現金 流入淨額		58,601	9,785
Net cash inflow (outflow) from investing activities:	投資活動之現金流入(流出) 淨額:			
Continuing operations	持續經營業務		59,350	9,785
Discontinued operation	已終止業務	33(c)	(749)	-
			58,601	9,785

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	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動引起之現金流量		
New inception of bank loans	新增銀行貸款	47,115	45,655
New inception of other loans	新增其他貸款	6,500	-
Repayment of bank loans	償還銀行貸款	(69,865)	(40,283)
Repayment of other loans	償還其他貸款	(8,060)	-
Decrease in loan under trust receipt	信託票據貸款減少	(1,170)	-
Interest paid	已付利息	(805)	(486)
Payment of finance lease:	融資租賃租金：		
- capital element	- 資本部分	(275)	(290)
- interest element	- 利息部分	(35)	(37)
Exercise of share options	行使購股權	-	355
Net cash inflow (outflow) from financing activities	融資活動引起之現金流入(流出)淨額	(26,595)	4,914
Net cash inflow (outflow) from financing activities:	融資活動之現金流入(流出)淨額：		
Continuing operations	持續經營業務	(26,955)	4,914
Discontinued operation	已終止業務 33(c)	360	-
		(26,595)	4,914
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少淨額	6,558	(12,602)
Cash and cash equivalents at beginning of the year	年初之現金及現金等價物	44,989	57,591
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終之現金及現金等價物	51,547	44,989
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結餘之分析		
Cash and bank balances	現金及銀行結餘	52,173	45,895
Bank overdraft, secured	有抵押銀行透支	(626)	(906)
		51,547	44,989