

Consolidated Cash Flow Statement 綜合現金流量報表

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

		2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (restated) (重列)
OPERATING ACTIVITIES	經營業務		
Loss before taxation	稅前虧損	(95,633)	(129,267)
Adjustments for:	就以下項目作出調整：		
Finance costs	融資成本	17,630	17,434
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 (gain) on dilution of interests in associates	攤薄聯營公司權益之虧損(收益)	2,814	(81,631)
Share of results of associates	所佔聯營公司之業績	(42,864)	40,567
Profit from discontinued operations	已終止經營業務所得溢利	—	1,511
Loss on disposal of interests in subsidiaries	出售附屬公司權益之虧損	—	5,266
Dividend income	股息收入	(8,402)	(1,542)
Interest income	利息收入	(58,084)	(54,591)
Amortisation of prepaid lease payments	攤銷預支租約付款	519	447
Depreciation of property, plant and equipment	物業、廠房及設備折舊	8,102	3,798
Amortisation of goodwill	商譽攤銷	—	1,160
Changes in fair value on investment in securities at fair value through profit or loss	按公平值計入損益賬之證券投資公平值之變動	34,652	—
Changes in fair value of investments in securities held for trading	持作買賣證券投資公平值之變動	9,429	12,549
(Gain) loss on disposal of investments in securities are fair value through profit or loss	出售按公平值計入損益賬之證券投資之(收益)虧損	(10,575)	5,478
Allowances for bad and doubtful debts	呆壞賬撥備	18,575	17,286
Allowances for amounts due from associates	應收聯營公司款項撥備	—	4,989
Allowances for loan and interest receivables	應收貸款及利息撥備	37,445	140,889
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備之虧損(收益)	128	(17)
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	(46,521)	(15,674)
Decrease in inventories	存貨減少	1,305	14,028
Decrease in trade receivables	應收貿易賬款減少	2,282	3,386
Decrease (increase) in other receivables, deposits and prepayments	其他應收款項、按金及預付款項減少(增加)	23,437	(43,778)
Increase (decrease) 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增加(減少)	9,840	(32,641)
Increase in amounts due from associates	應收聯營公司款項增加	(4,650)	(1,611)
Decrease in payables	應付款項減少	—	(7,919)
Increase in other asset	其他資產增加	(2,121)	(449)
Net cash outflow from operations	經營現金流出淨額	(16,428)	(84,658)
Tax paid in other jurisdictions	於其他司法權區已繳付稅款	(45)	(313)
NET CASH USED IN OPERATING ACTIVITIES	經營業務所用現金淨額	(16,473)	(84,971)

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		Notes 附註	2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (restated) (重列)
INVESTING ACTIVITIES	投資業務			
Repayment of loans and interest receivables	償還應收貸款及利息		384,736	204,919
Repayment from associates	聯營公司償還款項		99,500	140,182
Proceeds from disposal of investments in securities	出售證券投資所得款項		134,734	204,740
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項		—	569
Increase in pledged bank deposits	已抵押銀行存款增加		(24)	(1,012)
Interest received	已收利息		5,661	3,478
Proceeds from disposal/dilution of interests in associates	出售／攤薄聯營公司權益所得款項		—	110,341
Proceeds from disposal/dilution of subsidiaries (net of cash and cash equivalents disposed of)	出售／攤薄附屬公司所得款項(已扣除出售之現金及現金等額)	36	—	13,324
Dividend income received from investments in securities	證券投資之股息收入		8,402	1,542
Dividend income received from associates	聯營公司之股息收入		2,427	—
Amount advanced to loans and interest receivables	墊付予應收貸款及利息之款項		(293,922)	(519,573)
Amount advanced to associates	墊付予聯營公司之款項		(107,708)	(163,828)
Purchase of investments in securities	購入證券投資		(78,377)	(43,304)
Payment of prepaid lease payments	支付預支租約付款		(8,635)	—
Purchase of property, plant and equipment	購置物業、廠房及設備		(3,765)	(4,330)
Deposit paid for acquisition of interests in property	就收購物業權益之已付按金		(8,704)	(326)
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)	37	(9,651)	(26,744)
NET CASH FROM (USED IN) INVESTING ACTIVITIES	投資業務所得(所用)現金淨額		61,522	(80,022)

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FINANCING ACTIVITIES	融資活動		
Advance from payables	應收墊款	469	18,979
New bank loans and other borrowings raised	新籌集之銀行貸款及其他借貸	—	57,257
Proceeds from issue of shares	發行股份所得款項	—	4,440
Repayment of bank loans and other borrowings	償還銀行貸款及其他借貸	(34,400)	(4,827)
Repayment to payables	償還應收墊款	(4,611)	(111,713)
(Repayment to) advance from associates	(償還)預收聯營公司款項	(3,451)	1,354
Repayment of obligations under finance leases	融資租約債項之償還款項	(10)	(9)
Interest paid	已付利息	(3,402)	(2,282)
NET CASH USED IN FINANCING ACTIVITIES	融資活動所用現金淨額	(45,405)	(36,801)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等額減少淨額	(356)	(201,794)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初之現金及現金等額	111,588	314,744
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	(2,631)	(1,362)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年終之現金及現金等額	108,601	111,588
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	115,813	118,388
Bank overdrafts	銀行透支	(7,212)	(6,800)
		108,601	111,588