

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

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
Operating activities	經營活動		
Loss before taxation	除稅前虧損	(18,229)	(47,399)
Adjustments for:	就下列項目作出調整：		
Interest income	利息收入	(5,771)	(3)
Interest expenses	利息支出	5,888	1,419
Depreciation	折舊	3,043	1,547
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	3,693
Operating cash flows before movements in working capital	未計營運資金變動前 之經營現金流量	(28,622)	(40,743)
Increase in inventories	存貨增加	(393)	(5,293)
Increase in trade and other receivables	貿易及其他應收款項 增加	(4,030)	(7,775)
(Decrease)/increase in other payables and accruals	其他應付款項及應計費用 (減少)/增加	(5,612)	3,430
Net cash used in operating activities	經營活動所用現金淨額	(38,657)	(50,381)
Investing activities	投資活動		
Interest received	所收利息	15	3
Purchase of property, plant and equipment	購買物業、廠房 及設備	(1,453)	(23,477)
Proceeds from sales 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	(1,330)	(23,474)

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Financing activities	融資活動		
Interest paid	所付利息	(5,026)	(1,419)
Capital contributions from the minority shareholder of a subsidiary	附屬公司少數股東注資	-	232
Advance from ultimate holding company	最終控股公司墊款	3	6,949
Advances from directors (Note)	董事墊款(附註)	36,024	29,453
Repayment of other short-term loans	償還其他短期貸款	-	(4,251)
Bank loans raised	所籌得銀行貸款	12,298	56,291
Repayment of bank loans	償還銀行貸款	(8,028)	(8,675)
Net cash flows from financing activities	融資活動所得現金流量淨額	35,271	78,580
Net (decrease)/increase in cash and cash equivalents	現金及等同現金項目(減少)/增加淨額	(4,716)	4,725
Cash and cash equivalents at 1 January	於一月一日之現金及等同現金項目	4,725	-
Effect in foreign exchange rate changes	匯率變動影響	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	641	4,725
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	641	4,725

Note:

Non-cash transaction

During the year, the advance from a former shareholder of HK\$10,698,000 was assigned to a director (Note 21).

附註:

非現金交易

年內為數10,698,000港元之前股東墊款轉讓予一名董事(附註21)。