

綜合現金流量表 Consolidated Cash Flow Statement

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

	附註 Notes	二零零五年 2005 千港元 HK\$'000	二零零四年 2004 千港元 HK\$'000
經營業務所得之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前虧損	Loss before taxation	(20,889)	(303,152)
就以下各項所作調整：	Adjustments for:		
利息支出	Interest expenses	1,929	1,479
利息收入	Interest income	(3,053)	(1,487)
貿易應收賬款減值	Impairment of trade receivables	1,101	3,961
貿易應收賬款減值回撥	Reversal of impairment of trade receivables	(3,811)	-
已使用廣告服務 預付款項	Utilisation of prepayment for advertising services	5,345	6,655
商譽攤銷	Amortisation of goodwill	-	28,732
物業、機器及設備折舊 及攤銷	Depreciation and amortisation of property, plant and equipment	9,810	14,144
已確認減值虧損	Impairment losses recognised	14,500	113,571
投資物業 重估值盈餘	Revaluation surplus on investment properties	(3,540)	(2,381)
出售物業、機器及 設備之虧損	Loss on disposal of property, plant and equipment	-	2,301
出售附屬公司之溢利	Gain on disposal of subsidiaries	-	(7,524)
被視為出售聯營公司之溢利 透過損益以公平價值列賬之 金融資產之已變現 (溢利)/虧損淨額	Gain on deemed disposal of an associate Net realised (gain)/loss on financial assets at fair value through profit or loss	(45,021)	-
透過損益以公平價值列賬之 財務費用之未變現虧損	Unrealised loss on financial costs at fair value through profit or loss	5,510	4,744
已確認銷售聯營公司之 未變現溢利於過往年度 綜合賬目內對銷	Recognition of unrealised gain eliminated on consolidation in prior year on sales to associates	(624)	(334)
應佔聯營公司業績	Share of results of associates	10,013	99,128
豁免支付其他應付款項	Waive of other payables	(1,194)	-
以股份支付之款項開支	Share-based payment expenses	24,057	-
營運資金變動前之 經營現金流量	Operating cash flows before movements in working capital	(7,360)	(39,270)
存貨減少	Decrease in inventories	629	296
電影版權減少/(增加)	Decrease/(Increase) in film rights	17,880	(13,723)
製作中電影(增加)/減少	(Increase)/decrease in films in progress	(15,853)	33,809
貿易應收款項(增加)/減少	(Increase)/decrease in trade receivables	(3,730)	13,059
按金、預付款項及其他 應收款項(增加)/減少	(Increase)/decrease in deposits, prepayments and other receivables	(36,689)	91,304
應收聯營公司款項減少/ (增加)	Decrease/(increase) in amounts due from associates	1,152	(9,112)
貿易應付賬款減少	Decrease in trade payables	(6,395)	(6,562)
已收取按金、應計項目及 其他應付款項減少/(增加)	Decrease/(increase) in deposits received, accruals and other payables	7,836	(26,773)
應付聯營公司款項減少	Decrease in amounts due to associates	-	(643)
營運(所用)/產生之現金	Cash (used in)/generated from operations	(42,530)	42,385
退還海外所得稅	Overseas income tax refunded	174	701
經營業務(所用)/產生 之現金淨額	Net cash (used in)/generated from operating activities	(42,356)	43,086

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投資業務之 現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	3,053	1,487
已抵押銀行存款之減少	Decrease in pledged bank deposits	–	4,557
一間聯營公司之已收股息	Dividend received from an associate	–	7,840
出售附屬公司所得款項	Proceeds from disposal of subsidiaries	–	21,000
出售透過損益以公平價值 列賬之金融資產所得款項	Proceeds from disposal of financial assets at fair value through profit or loss	23,416	5,934
出售物業、機器及 設備所得款項	Proceeds from disposal of property, plant and equipment	–	105
所投資公司償還貸款	Repayment of loan from an investee company	–	10,821
墊付予一間聯營公司之貸款	Loan advance to an associate	(33,800)	–
收購一間聯營公司	Acquisition of an associate	–	(38,310)
收購聯營公司之權益	Acquisition of interests in an associate	(60,506)	–
投資按金	Deposit for investment	–	(12,000)
償還／(購入)應收可換股 票據	Repayment/(purchases) of convertible notes receivables	33,800	(52,000)
購入透過損益以公平價值 列賬之金融資產	Purchases of financial assets at fair value through profit or loss	(16,962)	(20,511)
購入物業、機器及設備	Purchases of property, plant and equipment	(10,573)	(2,512)
償還投資按金	Refund of deposit for investment	12,000	12,000
所投資公司所欠貸款	Loan advanced to an investee company	–	(2,054)
已收損害賠償	Liquidated damage received	–	4,000
投資業務所用現金淨額	Net cash used in investing activities	(49,572)	(59,643)
融資業務	FINANCING ACTIVITIES		
新增銀行貸款	New bank loans raised	–	21,250
發行股份所得款項	Proceeds from issue of shares	84,351	36,910
已付利息	Interest paid	(1,929)	(1,479)
股份發行開支	Share issuing expenses	(1,759)	(947)
償還銀行貸款	Repayment of bank loans	(10,810)	(2,268)
融資業務產生之現金 流入淨額	Net cash from financing activities	69,853	53,466
現金及現金等值(減少)／ 增加淨額	Net (decrease)/increase in cash and cash equivalents	(22,075)	36,909
年初之現金及 現金等值	Cash and cash equivalents at beginning of the year	54,108	16,964
外幣匯率變動 之影響	Effect of foreign exchange rate Changes	(533)	235
年終之現金及 現金等值	Cash and cash equivalents at the end of the year	31,500	54,108
銀行結存及現金	Bank balance and cash	31,500	54,108

隨附之附註為此等財務報表之一部份。

The accompanying notes form an integral part of these financial statements.