

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 (restated) (經重列)
Operating activities	經營活動		
Loss before taxation	除稅前虧損	(32,279)	(11,668)
Adjustments for:	經調整：		
Interest income	利息收入	(2,737)	(658)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	3,662	3,659
Release of prepaid lease payments	預付租金攤分	590	590
Amortisation of intangible assets	無形資產攤銷	940	940
Share-based payments	以股份為基礎之支出	8,018	-
Impairment loss in respect of intangible assets	無形資產減損	2,115	1,645
Impairment loss in respect of property, plant and equipment	物業、廠房及設備減損	3,364	8,004
Fair value change in investment properties	投資物業公平值之變動	500	-
Operating cash flows before movements in working capital	營運資本變動前之經營現金流量	(15,827)	2,512
Decrease (increase) in inventories	存貨減少(增加)	70	(46)
(Increase) decrease in other receivables, prepayments and deposits	其他應收款項、預付款項及按金(增加)減少	(1,271)	19
Decrease in trade and other payables	應付賬款及其他應付款項減少	(598)	(8,315)
Increase in accruals	應計款項增加	201	907
Cash used in operations	經營業務動用現金	(17,425)	(4,923)
People's Republic of China ("PRC") income tax paid	已繳中華人民共和國(「中國」)所得稅	-	(1,354)
Net cash used in operating activities	經營業務動用現金淨額	(17,425)	(6,277)
Investing activities	投資活動		
Increase in restricted bank deposit	有限制銀行存款增加	(7,000)	-
Interest received	已收利息	2,737	658
Purchase of property, plant and equipment	購買物業、廠房及設備	(89)	-
Net cash (used in) from investing activities	投資活動(動用)產生之現金淨額	(4,352)	658
Cash from financing activity	融資活動所得現金		
Proceeds from issue of convertible bonds	發行可換股債券所得款項	51,000	-
Net increase (decrease) in cash and cash equivalents	現金及現金等值項目增加(減少)淨額	29,223	(5,619)
Cash and cash equivalents at beginning of the year	年初之現金及現金等值項目	150,858	156,477
Cash and cash equivalents at end of the year represented by cash and bank balances	相等於現金及銀行結餘之年終現金及現金等值項目	180,081	150,858