

# CONSOLIDATED CASH FLOW STATEMENT

## 綜合現金流量表

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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	2004 二零零四年 (As restated) (重列)
	Notes 附註	HK\$'000 千港元	HK\$'000 千港元
<b>OPERATING ACTIVITIES</b>	<b>經營活動</b>		
Loss before taxation	除稅前虧損	(164,923)	(54,892)
Adjustment for:	已調整下列各項：		
Interest income	利息收入	—	(2)
Interest expenses	利息開支	666	10,813
Allowances for doubtful debts	呆賬撥備	12,000	1,410
Depreciation of fixed assets	固定資產折舊	36	51
Gain on disposal of fixed assets	出售固定資產收益	—	(165)
Gain on disposal of subsidiaries	出售附屬公司收益	(22,262)	—
Impairment loss on inventory of completed properties	現存已落成 物業減值虧損	—	386
Loss on disposal of investment properties	出售投資物業虧損	69,538	31,876
Reversal provision for impairment loss on properties held for/under development	持有作發展／發展中 物業減值虧損 撥備回撥	(39,370)	(19,431)
Bank loan interest waived	豁免銀行貸款利息	(12,533)	—
Fair value deficit on investment properties	投資物業 之公平值遞減	157,267	—
Claims	賠償	17,814	26,614
Business tax	營業稅	(11,734)	898
Property tax	物業稅	1,551	2,051
<b>OPERATING PROFIT/(LOSS) BEFORE CHANGES IN WORKING CAPITAL</b>	<b>未計營運資金變動前 之經營虧損</b>	<b>8,050</b>	<b>(391)</b>
Increase in accounts receivables, prepayments, deposits and other receivables	應收賬款、預付款項、 訂金及其他應 收款項增加	(126)	(10,378)
(Decrease)/increase in accounts payables, accruals and other payables	應付賬款、應計費用 及其他應付款項 (減少)／增加	(30,889)	9,198
<b>CASH USED IN OPERATIONS</b>	<b>營運所耗現金</b>	<b>(22,965)</b>	<b>(1,571)</b>
<b>TAX PAID</b>	<b>已付稅項</b>		
PRC enterprise income tax paid	已付中國企業所得稅	(55,510)	(10,185)

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	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 (As restated) (重列) HK\$'000 千港元
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>經營活動所耗現金淨額</b>	<b>(78,475)</b>	<b>(11,756)</b>
<b>INVESTING ACTIVITIES</b>	<b>投資活動</b>		
Interest received	已收取利息	—	2
Purchase of fixed assets	購買固定資產	(12)	(2)
Proceeds from disposal of fixed assets	出售固定資產所得款項	—	165
Net proceeds from disposal of investment properties	出售投資物業 所得款項淨額	77,221	38,381
Increase in properties held for/under development	持有作發展/ 發展中物業之增加	(328)	(2,066)
Net cash and bank balance disposed of subsidiaries	出售附屬公司之現金及 銀行結餘淨額	19,382	—
<b>NET CASH GENERATED FROM INVESTING ACTIVITIES</b>	<b>投資活動所得現金淨額</b>	<b>96,263</b>	<b>36,480</b>
<b>FINANCING ACTIVITIES</b>	<b>融資活動</b>		
New loan raised	新增貸款	—	341
Repayment of bank and other loans	償還銀行及其他貸款	(18,744)	(24,898)
Interest paid	利息開支	(666)	—
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>融資活動所用現金淨額</b>	<b>(19,410)</b>	<b>(24,557)</b>
<b>(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等值項目淨額 (減少)/增加</b>	<b>(1,622)</b>	<b>167</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>年初之現金及 現金等值物</b>	<b>85</b>	<b>610</b>
<b>EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b>	<b>匯率變動影響</b>	<b>2,067</b>	<b>(692)</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>年終之現金及 現金等值物</b>	<b>530</b>	<b>85</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等 值物之分析</b>		
Cash and bank balances	現金及銀行結餘	530	85