

# Consolidated Cash Flow Statement

## 綜合現金流量表

Year ended 31 December 2006 截至二零零六年十二月三十一日止年度

		Notes 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
<b>OPERATING ACTIVITIES</b>	<b>經營業務</b>			
Loss before tax	除稅前虧損			
Continuing operations	持續經營業務		<b>(11,633)</b>	(12,406)
Discontinued operation	已終止業務	32(b)(1)	-	(4,897)
			<b>(11,633)</b>	(17,303)
Adjustments for:	就下列各項作出調整:			
Interest income	利息收入	6	<b>(547)</b>	(594)
Amortisation of intangible assets	無形資產攤銷	13	<b>97</b>	811
Depreciation	折舊	12	<b>1,520</b>	2,255
Impairment loss recognised in respect of goodwill	已確認商譽減值虧損	15	-	602
Impairment loss of unlisted available-for-sale investment	非上市可供出售投資減值虧損	7	<b>3,200</b>	-
Write-off of fixed assets	固定資產撇銷	7	<b>151</b>	56
(Profit) Loss on disposal of fixed assets, net	出售固定資產(純利)淨虧損	6	<b>(400)</b>	4
Profit on disposal of listed available-for-sale investment	出售上市可供出售投資之溢利	6	<b>(9,290)</b>	-
Excess of net assets over cost of a business combination	業務合併資產淨值超出成本之差額		-	(2,234)
Finance costs	融資成本	9	<b>25</b>	840
Other income	其他收益		-	(4)
Waiver by the buyer of a subsidiary of an amount due by the Group	一家附屬公司買方豁免本集團應付款項		-	18,615
Provision for doubtful debts, net	呆賬撥備淨額		-	843
Share-based payments	股份付款	7	<b>1,505</b>	-
Operating (loss) profit before movements in working capital	未計營運資金變動前經營(虧損)溢利		<b>(15,372)</b>	3,891
Movements in working capital	營運資金變動	30	<b>14,465</b>	(28,261)
Cash used in operations	業務所用現金		<b>(907)</b>	(24,370)
PRC income tax paid	已繳中國所得稅		<b>(620)</b>	(1,078)
Net cash used in operating activities	經營業務所用現金淨額		<b>(1,527)</b>	(25,448)
Net cash used in operating activities:	經營業務所用現金淨額:			
Continuing operations	持續經營業務		<b>(1,527)</b>	(11,298)
Discontinued operation	已終止業務	32(c)	-	(14,150)
			<b>(1,527)</b>	(25,448)

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			2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
	Notes 附註			
<b>INVESTING ACTIVITIES</b>		<b>投資活動</b>		
Purchases of fixed assets	12	購買固定資產	(537)	(1,001)
Acquisition of computer software	13	購入電腦軟件	(1,796)	-
Repayment by an investee company		獲一家被投資公司還款	-	23,045
(Increase) Decrease in pledged time deposits		已抵押定期存款 (增加)減少	(15,485)	5,002
Decrease in non-pledged time deposits with original maturity of more than three months when acquired		購入時原到期日超逾 三個月之無抵押定期 存款減少	-	33,962
Interest received		已收利息	547	594
Acquisition of subsidiary, net of cash acquired		收購附屬公司·扣除 購入現金	(19,639)	(5,909)
Proceeds from disposal of fixed assets		出售固定資產所得款項	400	-
Proceeds from disposal of listed available-for-sale investment, net		出售上市可供出售 投資所得款項淨額	42,630	-
Proceeds from disposal of a subsidiary, net of cash of the subsidiary disposed of		出售一家附屬公司 所得款項·扣除售出 附屬公司之現金	-	3,323
Effect of changes in foreign exchange rate, net		匯率變動之影響淨額	751	(415)
Net cash generated by investing activities		投資活動所得現金淨額	<b>6,871</b>	58,601
Net cash generated by (used in) investing activities:		投資活動所得(所用)現金 淨額:		
Continuing operations		持續經營業務	6,871	59,350
Discontinued operation	32(c)	已終止業務	-	(749)
			<b>6,871</b>	58,601

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<b>FINANCING ACTIVITIES</b>	<b>融資活動</b>			
New inception of bank loans	新增銀行貸款		-	47,115
New inception of other loans	新增其他貸款		-	6,500
Repayment of bank loans	償還銀行貸款		-	(69,865)
Repayment of other loans	償還其他貸款		-	(8,060)
Decrease in loan under trust receipt	信託票據貸款減少		-	(1,170)
Interest paid	已付利息		(11)	(805)
Payment of finance lease:	融資租賃租金:			
capital element	資本部分		(254)	(275)
interest element	利息部分		(24)	(35)
Net cash used in financing activities	融資活動所用現金淨額		<u>(279)</u>	<u>(26,595)</u>
Net cash generated by (used in) financing activities:	融資活動所得(所用)現金淨額:			
Continuing operations	持續經營業務		(279)	(26,955)
Discontinued operation	已終止業務	32(c)	-	360
			<u>(279)</u>	<u>(26,595)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等價物增加淨額</b>		<b>5,065</b>	6,558
Cash and cash equivalents at beginning of the year	年初之現金及現金等價物		<u>51,547</u>	<u>44,989</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	<b>年終之現金及現金等價物</b>		<u><b>56,612</b></u>	<u>51,547</u>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等價物結餘之分析</b>			
Cash and bank balances	現金及銀行結餘		56,630	52,173
Bank overdraft, secured	有抵押銀行透支		-	(626)
Bank overdraft, unsecured	無抵押銀行透支		(18)	-
			<u>56,612</u>	<u>51,547</u>