

Consolidated Cash Flow Statement

綜合現金流量表

For the 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
LOSS FROM ORDINARY ACTIVITIES BEFORE TAXATION	除稅前日常業務虧損	(47,391)	(19,551)
ADJUSTMENTS FOR:	就以下項目作出調整：		
Share of result from associates	應佔聯營公司業績	589	—
Written off of other assets	撇銷其他資產	2,808	—
Interest expenses	利息支出	125	128
Depreciation	折舊	5,303	5,583
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	736	5,268
Share based payment expenses	以股份為基礎支付之款項支出	33,183	—
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES	計入營運資本變動前經營虧損	(4,647)	(8,572)
Increase in inventories	存貨增加	(891)	(509)
(Increase)/decrease in accounts receivable	應收賬款(增加)/減少	(1,437)	77
Increase/(decrease) in amount due to a shareholder	應付一名股東款項增加/(減少)	2,168	(6,458)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、訂金及其他應收款項減少/(增加)	92	(45)
Increase in accounts payable	應付賬款增加	2,852	90
Increase in other payables and accruals	其他應付款項及應計款項增加	5,317	148
Increase in rental deposits and other deposits	租金按金及其他訂金增加	—	(510)
CASH GENERATED FROM/(USED IN) OPERATIONS	經營業務所產生/(所動用)之現金	3,454	(15,779)
Hong Kong profits tax paid	已付香港利得稅	—	(37)
Interest paid for finance leases	已付融資租約利息	(5)	(22)
Interest expenses	利息支出	(120)	(106)
NET CASH INFLOW/(OUTFLOW) FROM OPERATIONS	經營業務現金流入/(流出)淨額	3,329	(15,944)
CASH FLOWS FROM INVESTING ACTIVITIES	來自投資業務現金流量		
Acquisition of property, plant and equipment	購買物業、廠房及設備	(11,858)	(9,620)
Net outflow of cash and cash equivalents in respect of the acquisition of subsidiaries	收購附屬公司之現金及等同現金流出淨額	(9,984)	—
Deposits refunded/(paid) on the proposed acquisition	建議收購退回/(所付)訂金	30,000	(100,000)
NET CASH GENERATED FROM/(USED IN) INVESTING ACTIVITIES	投資業務所產生/(所動用)現金淨額	8,158	(109,620)
NET CASH INFLOW/(OUTFLOW) BEFORE FINANCING	融資活動前現金流入/(流出)淨額	11,487	(125,564)

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	<i>Notes</i> 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
CASH FLOWS FROM FINANCING	融資活動所得現金流量		
Issue of new shares	發行新股	3,483	145,367
Repayment of bank loans	償還銀行貸款	(758)	(599)
Increase of bank loans	銀行貸款增加	1,000	—
Capital elements of finance leases	償還融資租約	(42)	(167)
NET CASH GENERATED FROM FINANCING	融資活動所產生現金淨額	3,683	144,601
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金之增加淨額	15,170	19,037
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF YEAR	年初之現金及等同現金	29,572	10,535
CASH AND CASH EQUIVALENTS AT THE END OF YEAR	年終之現金及等同現金	44,742	29,572

The notes on pages 48 to 99 form an integral part of these financial statements.

載於第48至99頁之附註為該等財務報表之組成部分。