

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

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
OPERATING ACTIVITIES	營業活動		
Loss before taxation	除稅前虧損	(21,099)	(29,664)
Adjustments for:	調整：		
Interest income	利息收入	(4,314)	(1,339)
Dividend income	股息收入	(754)	—
Increase in fair value of financial assets at fair value through profit or loss	按公平值列入損益表之 財務資產之公平值增加	(5,360)	—
Increase in fair value of investment properties	投資物業公平值增加	(590)	—
Finance costs	融資費用	9,615	340
Amortisation of film rights	電影發行權攤銷	—	10,332
Amortisation of interests in leasehold land	土地租賃之攤銷	—	10
Depreciation of property, plant and equipment	物業、廠房及設備折舊	652	1,108
Impairment loss on provision of bad and doubtful debts	呆壞賬撥備減值虧損	—	1,390
Impairment loss recognised in respect of trade receivables	已確認貿易應收款項減值虧損	1,050	1,084
Impairment loss recognised in respect of prepayments	已確認預付款項減值虧損	131	1,188
Impairment loss recognised in respect of film rights	已確認電影發行權減值虧損	—	8,956
Impairment loss recognised in respect of goodwill	已確認商譽減值虧損	—	12,056
Gain on disposal of leasehold land and buildings	出售租賃土地及樓宇之收益	—	(7,110)
Loss on disposal of property, plant and equipment	出售廠房、物業及設備 減值虧損	1,956	—
Reversal of overprovision of accruals in previous year	撥回予聯營公司銷售之 未變現收益	(200)	—
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	(18,913)	(1,649)
(Increase)/decrease in inventories	存貨(增加)／減少	(1,309)	9
Additions of film rights	電影發行權增加	—	(8,947)
Decrease in film rights deposits	電影發行權按金減少	14	—
Decrease in trade receivables	貿易應收款項減少	2,755	16,105
Decrease/(increase) in deposits, prepayments and other receivables	按金、預付款項及其他應收款項 減少／(增加)	34,988	(50,037)
Decrease in fair value of financial assets at fair value through profit or loss	按公平值列入損益表之金融資產 之公平值減少	—	11,165
Decrease in available-for-sale financial assets	可供出售之金融資產減少	—	18,000
Decrease in deposit with a related company	向關連公司支付之按金減少	—	5,000
Decrease in amount due from an associate	應收聯營公司款項減少	—	300
Decrease in trade payables	貿易應付款項減少	(1,714)	(269)
(Decrease)/increase in accruals and other payables	應計費用及其他應付款項 (減少)／增加	(41,337)	132
Increase/(decrease) in receipts in advance	預收款項增加／(減少)	1,335	(9,699)
(Decrease)/increase in amounts due to related companies	應付關連公司款項(減少)／增加	(34,226)	34,283
Cash generated from operations	營運所產生之現金	(58,407)	14,393
Tax paid	已付稅項	(3,303)	—
Net cash (used in)/generated from operating activities	經營業務(所用)／所產生之現金淨額	(61,710)	14,393

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INVESTING ACTIVITIES	投資活動		
Interest received	已收取利息	4,314	1,339
Dividend income	股息收入	754	—
Proceeds from disposals of leasehold land and buildings	出售租賃土地及樓宇所得款項	—	9,000
Proceeds from disposals of financial assets at fair value through profit or loss	出售按公平值計入損益表金融資產所得款項	13,461	—
Effect from acquisition of a subsidiary	收購附屬公司之影響	415	95
Additions to investment properties	物業投資增加	(15,852)	—
Purchase of financial assets at fair value through profit or loss	購買按公平值計入損益表之金融資產	(5,634)	—
Purchase of property, plant and equipment	購入物業、廠房及設備	(1,156)	(53)
Net cash (used in)/generated from investing activities	投資活動(所用)／所產生之現金淨額	(3,698)	10,381
FINANCING ACTIVITIES	融資活動		
Interest paid	已付利息	(9,615)	(340)
Issuance of new shares	發行新股份	—	131,179
Issuance of new shares upon exercise of warrants	於行認股權證時發行新股份	—	706
Repayment of a secured bank loan	預付有抵押銀行貸款	(250,000)	—
New secured bank loan raised	新有抵押銀行貸款增加	250,470	—
Repayment of convertible notes payable	預付應付可換股票據	—	(33,800)
Repayment of capital element of a finance lease	預付融資租約之資本部分	—	(6)
Net cash (used in)/generated from financing activities	融資活動(所用)／所產生之現金淨額	(9,145)	97,739
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物淨(減少)／增加	(74,553)	122,513
Effect on foreign exchange rate	外匯兌換率之影響	(280)	—
Cash and cash equivalents at the beginning of the year	年初之現金及現金等價物	137,973	15,460
Cash and cash equivalents at the end of the year	年終之現金及現金等價物	63,140	137,973
Analysis of the balances of cash and cash equivalents:	現金及現金等價物結存分析：		
Cash and bank balances	現金及銀行結存	63,140	137,973

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

隨附之附註乃本財務報表之一部分。