

## 綜合現金流量表 Consolidated Cash Flow Statement

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

	附註 Notes	二零零六年 2006 千港元 HK\$'000	二零零五年 2005 千港元 HK\$'000
<b>經營業務所得之現金流量</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
除稅前溢利／(虧損)	Profit/(loss) before taxation	<b>38,769</b>	(20,889)
就以下各項所作調整：	Adjustments for:		
利息支出	Interest expenses	<b>2,212</b>	1,929
利息收入	Interest income	<b>(3,603)</b>	(3,053)
股息收入	Dividend income	<b>(290)</b>	-
貿易應收賬款減值虧損	Impairment loss on trade receivables	-	1,101
貿易應收賬款減值虧損回撥	Reversal of impairment loss on trade receivables	<b>(5)</b>	(3,811)
其他應收款項減值虧損回撥	Reversal of impairment loss on other receivables	<b>(763)</b>	-
已使用廣告服務預付款項	Utilisation of prepayment for advertising services	-	5,345
物業、機器及設備折舊及攤銷	Depreciation and amortisation of property, plant and equipment	<b>6,580</b>	9,810
就收購聯營公司所產生之商譽之已確認減值虧損	Impairment loss recognised in respect of goodwill arising on acquisition of associates	<b>32,565</b>	4,500
投資物業之公平價值增加	Increase in fair value of investment properties	<b>(2,880)</b>	(3,540)
出售物業、機器及設備之溢利	Gain on disposal of property, plant and equipment	<b>(973)</b>	-
出售投資物業之溢利	Gain on disposal of investment properties	<b>(1,810)</b>	-
出售一間聯營公司之溢利	Gain on disposal of an associate	<b>(21,400)</b>	-
被視為出售一間聯營公司權益之溢利	Gain on deemed disposal of interest in an associate	<b>(62,582)</b>	(45,021)
透過損益以公平價值列賬之金融資產之已變現溢利淨額	Net realised gain on disposals of financial assets at fair value through profit or loss	<b>(5,501)</b>	(1,493)
透過損益以公平價值列賬之金融資產之公平價值虧損	Fair value loss on financial assets at fair value through profit or loss	<b>21,757</b>	5,510
已確認銷售聯營公司之未變現溢利於過往年度綜合賬目內對銷	Recognition of unrealised gain eliminated on consolidation in prior year on sales to associates	-	(624)
應收可換股票據(回撥)／確認之減值虧損	Impairment loss (reversed)/recognised in respect of convertible note receivables	<b>(10,000)</b>	10,000
應佔聯營公司業績	Share of results of associates	<b>9,796</b>	10,013
豁免支付其他應付款項	Waive of other payable	-	(1,194)
以股份支付之款項開支	Share-based payment expenses	<b>11,340</b>	24,057
營運資金變動前之經營現金流量	Operating cash flows before movements in working capital	<b>13,212</b>	(7,360)
存貨(減少)／增加	(Decrease)/increase in inventories	<b>(2)</b>	629
電影版權減少	Decrease in film rights	<b>38,571</b>	17,880
製作中電影減少／(增加)	Decrease/(increase) in films in progress	<b>17,992</b>	(15,853)
貿易應收款項減少／(增加)	Decrease/(increase) in trade receivables	<b>6,586</b>	(3,730)
按金、預付款項及其他應收款項減少／(增加)	Decrease/(increase) in deposits, prepayments and other receivables	<b>36,149</b>	(36,689)
投資按金增加	Increase in deposit for investment	<b>(40,000)</b>	-
應收聯營公司款項減少	Decrease in amounts due from associates	<b>2,055</b>	1,152
貿易應付賬款減少	Decrease in trade payables	<b>(582)</b>	(6,395)
已收取按金、應計項目及其他應付款項(增加)／減少	(Increase)/decrease in deposits received, accruals and other payables	<b>(41,131)</b>	7,836
營運產生／(所用)之現金(已付)／退還稅項	Cash generated from/(used in) operations Tax (paid)/refunded	<b>32,850</b> <b>(356)</b>	(42,530) 174
<b>經營業務產生／(所用)之現金淨額</b>	<b>Net cash generated from/(used in) operating activities</b>	<b>32,494</b>	(42,356)

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<b>投資業務之現金流量</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
已收利息	3,603	3,053
股息收入	290	-
出售透過損益以公平價值 列賬之金融資產所得款項	34,727	23,416
出售物業、機器及 設備所得款項	15,188	-
出售投資物業所得款項	6,000	-
出售一間聯營公司所得款項	25,000	-
所投資公司償還貸款	25,000	-
償還自/(墊付予)一間 聯營公司之貸款	33,800	(33,800)
收購一間聯營公司之權益	(19,407)	(60,506)
退還投資按金	-	12,000
償還應收可換股 票據	-	33,800
購入可供出售之金融資產	(52,500)	-
購入透過損益以公平價值 列賬之金融資產	(92,198)	(16,962)
購入物業、機器及設備	(3,401)	(10,573)
<b>投資業務所用現金淨額</b>	<b>(23,898)</b>	<b>(49,572)</b>
<b>融資業務之現金流量</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
發行股份所得款項	63,555	84,351
已付利息	(1,779)	(1,929)
股份發行開支	(1,172)	(1,759)
償還銀行貸款	(12,188)	(10,810)
<b>融資活動產生之現金 流入淨額</b>	<b>48,416</b>	<b>69,853</b>
<b>現金及現金等值增加/ (減少)淨額</b>	<b>57,012</b>	<b>(22,075)</b>
<b>年初之現金及 現金等值</b>	<b>31,500</b>	<b>54,108</b>
<b>外幣匯率變動之影響</b>	<b>835</b>	<b>(533)</b>
<b>年終之現金及 現金等值</b>	<b>89,347</b>	<b>31,500</b>
現金及現金等值	89,347	31,500

隨附之附註為此等財務報表之一部份。

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