

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量報表

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 HK\$'000 千港元	2005 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
(Loss) profit before taxation	除稅前(虧損)溢利	(355,023)	12,406
Adjustments for:	經調整:		
Depreciation and amortisation	折舊及攤銷	56,325	38,346
Gain on disposal of property, plant and equipment	出售物業、廠房及設備收益	(100)	(123)
Interest income	利息收入	(855)	(1,316)
Impairment loss on intangible assets	無形資產之減值虧損	72,531	-
Impairment loss on trade and other receivables from a jointly controlled entity	應收一間合營公司貿易賬款及其他應收款項之減值虧損	168,868	-
Share of loss of a jointly controlled entity	應佔一間合營公司之虧損	3,354	-
Amortisation of financial guarantee contracts	金融擔保合約之攤銷	(671)	-
Finance costs	財務成本	26,587	18,575
Share-based payment expense	以股份為基礎之付款	-	1,125
Operating cash flows before movements in working capital	未計營運資金變動前之經營現金流量	(28,984)	69,013
Decrease (increase) in inventories	存貨減少(增加)	3,948	(13,260)
Decrease in trade, bills and other receivables	應收貿易賬款、應收票據及其他應收款項減少	8,021	49,781
Decrease (increase) in trade receivables with insurance coverage	已投保之應收貿易賬款減少(增加)	166,813	(88,824)
Increase in trade and other receivables from a jointly controlled entity	應收一間合營公司貿易賬款及其他應收款項增加	(127,655)	(67,192)
Increase advances drawn on in bills receivable discounted with full recourse	預支附有全面追索權之應收貼現票據之墊款增加	(40,657)	(87,492)
Increase (decrease) in trade and other payables	應付貿易賬款及其他應付款項增加(減少)	99,826	(67,042)
Cash generated from (used in) operations	經營產生(動用)之現金	81,312	(205,016)
Interest received	已收利息	855	1,316
Interest paid	已付利息	(24,174)	(15,492)
Income taxes paid	已付所得稅	(1,279)	(18,516)
NET CASH FROM (USED IN) OPERATING ACTIVITIES	經營業務產生(動用)之現金淨額	56,714	(237,708)
INVESTING ACTIVITIES	投資業務		
Expenditure on product development	產品開發支出	(50,609)	(86,250)
Purchase of property, plant and equipment	購買物業、廠房及設備	(22,347)	(15,926)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備之所得款項	1,191	133
Decrease in pledged bank deposit	已抵押銀行存款減少	-	21,375
NET CASH USED IN INVESTING ACTIVITIES	投資業務動用之現金淨額	(71,765)	(80,668)

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FINANCING ACTIVITIES	融資業務		
Interest paid for finance leases	就融資租賃支付之利息	(2,413)	(3,083)
Repayment of advances drawn on trade receivables with insurance coverage	償還預支已投保應收貿易賬款之墊款	(931,808)	(827,632)
Repayment of advances drawn on bills receivables discounted with full recourse	償還預支附全面追索權應收貼現票據之墊款	(566,170)	(854,429)
Repayment of bank borrowings	償還銀行貸款	(506,041)	(247,538)
Repayment of obligations under finance leases	償還融資租賃項下之債務	(19,801)	(19,149)
Share issue expenses	股份發行開支	(2,427)	-
Increase in advances drawn on trade receivables with insurance coverage	預支已投保應收貿易賬款之墊款增加	792,616	907,093
Increase in advances drawn on bills receivables discounted with full recourse	預支附全面追索應收貼現票據之墊款增加	606,827	941,921
New bank borrowings raised	所籌集之新銀行貸款	419,527	338,340
Proceeds on issue of new shares	發行新股份之所得款項	144,240	1,283
Advances from directors	董事之墊款	38,968	-
Dividends paid	已付股息	-	(24,521)
NET CASH (USED IN) FROM FINANCING ACTIVITIES	融資業務(動用)產生之現金淨額	(26,482)	212,285
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目減少淨額	(41,533)	(106,091)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣匯率變動之影響	(552)	(709)
CASH AND CASH EQUIVALENTS AT 1 JANUARY	於一月一日之現金及現金等值項目	102,927	209,727
CASH AND CASH EQUIVALENTS AT 31 DECEMBER	於十二月三十一日之現金及現金等值項目		
Representing bank balances and cash	銀行結餘及現金	60,842	102,927