

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

	NOTE 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	11,373	14,040
Adjustments for:	就下列各項作出調整：		
Write back of bad and doubtful debts	呆壞賬撥備	(798)	(4,771)
Amortisation of intangible assets	無形資產攤銷	6	6
Depreciation	折舊	722	1,253
Finance costs	財務費用	233	20
Share of profit of an associate	應佔聯營公司之溢利	(9,383)	(9,669)
Share of profits of jointly controlled entities	應佔合營公司之溢利	(49)	—
OPERATING CASH FLOWS BEFORE MOVEMENTS IN WORKING CAPITAL	未計營運資金變動前之 經營現金流量	2,104	879
(Increase) decrease in accounts receivable	(增加) 減少應收賬款	(19,797)	11,811
Decrease in investments held for trading	減少持作買賣投資	—	12
(Increase) decrease in loans receivable	(增加) 減少應收貸款	(501)	1,268
Increase in other receivables, prepayments and deposits	增加其他應收賬款、 預付款項及按金	(671)	(269)
(Increase) decrease in bank balances (trust and segregated accounts)	(增加) 減少銀行結存 (信託及獨立賬戶)	(22,561)	9,027
Increase (decrease) in accounts payable	增加(減少) 應付賬款	32,777	(9,756)
(Decrease) increase in accrued expenses and other payables	(減少) 增加應計費用 及其他應付賬款	(7,730)	176
CASH (USED IN) GENERATED FROM OPERATIONS	(用於) 來自業務之現金	(16,379)	13,148
Interest paid	已付利息	(233)	(20)
Hong Kong Profits Tax refunded (paid)	退回(已付) 香港利得稅	304	(354)
NET CASH (USED IN) FROM OPERATING ACTIVITIES	(用於) 來自經營業務 之現金淨額	(16,308)	12,774

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
	NOTE 附註			
INVESTING ACTIVITIES		投資業務		
Deposits refunded		退回按金	—	48
Purchase of fixed assets		購買固定資產	(584)	(168)
Acquisition of additional interest in an associate		收購聯營公司之 額外權益	—	(23,399)
Acquisition of a subsidiary	17	收購附屬公司	(5)	—
Investment in a jointly controlled entity		合營公司投資	(5)	—
Loans to a jointly controlled entity		合營公司貸款	(25,176)	—
Increase in pledged fixed deposits (general accounts)		增加已抵押定期存款 (一般賬戶)	(342)	(176)
NET CASH USED IN INVESTING ACTIVITIES		用於投資業務之 現金淨額	(26,112)	(23,695)
FINANCING ACTIVITIES		融資業務		
Proceeds on issue of shares		新股發行款項	29,410	—
Expenses on issue of shares		新股發行費用	(24)	—
NET CASH FROM FINANCING ACTIVITIES		來自融資業務 之現金	29,386	—
NET DECREASE IN CASH AND CASH EQUIVALENTS		現金及等同現金項目 之減少淨額	(13,034)	(10,921)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		年初之現金及等同 現金項目	29,150	40,071
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		年終之現金及等同 現金項目	16,116	29,150
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		現金及等同現金項目 結餘分析		
Bank balances (general accounts) and cash		銀行結存(一般賬戶) 及現金	16,116	29,150