

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 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES			
來自經營活動之現金流量			
Profit/(Loss) before tax		66,664	(164,923)
Adjustments for:	已調整下列各項：		
Finance costs	融資成本	519	666
(Written back of allowance for receivables)/Allowance for receivables	(應收款項撥備回撥)/應收款項撥備	(613)	12,000
Depreciation	折舊	29	36
Gain on disposal of a subsidiary	出售一間附屬公司收益	(123,323)	(22,262)
Loss on disposal of investment properties	出售投資物業虧損	69,322	69,538
Reversal of impairment losses on properties under development	發展中物業減值虧損回撥	(56,886)	(39,370)
Reversal of provision for other tax	其他稅項撥備回撥	—	(11,734)
Bank loan interest waived	豁免銀行貸款利息	—	(12,533)
Fair value losses on investment properties	投資物業之公平值虧損	36,912	157,267
Provision for claims and surcharge	賠償及罰款撥備	—	17,814
Provision for other tax	其他稅項撥備	—	1,551
Written back of accruals and other payables	應計費用及其他應付款項回撥	(1,105)	—
Operating (loss)/profit before working capital changes	未計營運資金變動前之經營(虧損)/溢利	(8,481)	8,050
Increase in prepayments for construction contract	建築合約預付款項增加	(9,600)	—
Increase in properties under development	發展中物業增加	(647)	(328)
Increase in accounts receivable, prepayments, deposits and other receivables	應收賬款、預付款項、訂金及其他應收款項增加	(1,861)	(126)
Decrease in accounts payable, accruals and other payables	應付賬款、應計費用及其他應付款項減少	(33,586)	(30,889)
Cash used in operations	營運所耗現金	(54,175)	(23,293)
PRC enterprise income tax paid	已付中國企業所得稅	—	(55,510)
Net cash used in operating activities	經營活動所耗現金淨額	(54,175)	(78,803)

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			2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM INVESTING ACTIVITIES		來自投資活動之現金流量		
Purchase of property, plant and equipment		購買物業、廠房及設備	—	(12)
Net proceeds from disposal of investment properties		出售投資物業所得款項淨額	30,000	77,221
Disposal of a subsidiary	26	出售一間附屬公司	9,449	19,382
Net cash generated from investing activities		投資活動所得現金淨額	39,449	96,591
CASH FLOWS FROM FINANCING ACTIVITIES		來自融資活動之現金流量		
Deposit received from subscription*		認購股份之已收訂金*	27,200	—
Repayment of short term borrowings		償還短期借貸	(2,451)	(18,744)
Interest paid		利息開支	(519)	(666)
Net cash generated from/(used in) financing activities		融資活動所得/(所耗)現金淨額	24,230	(19,410)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		現金及現金等值項目淨額增加/(減少)	9,504	(1,622)
Effect of foreign exchange rate changes		匯率變動影響	(1,806)	2,067
CASH AND CASH EQUIVALENTS AT 1 JANUARY		於一月一日之現金及現金等值項目	530	85
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	8,228	530
ANALYSIS OF CASH AND CASH EQUIVALENTS		現金及現金等值項目之分析		
Bank and cash balances		銀行及現金結餘	8,218	530
Bank and cash balances included in assets of a disposal group classified as held for sale	22	列為持有作出售之出售組合資產所包括之銀行及現金結餘	10	—
			8,228	530

* In current year, a cash deposit from subscription of HK\$27,200,000 was received by the Group which was included in accruals and other payables.

* 於本年度，本集團因認購股份收取之一筆27,200,000港元現金訂金乃包括於應計費用及其他應付款項中。