

Consolidated Cash Flow Statement

綜合現金流量表

		2007 二零零七年 HK\$'000 千港元	2006 二零零六年 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Loss before tax	除稅前虧損	(127,878)	(74,058)
(Loss) profit before tax for discontinued operation	終止經營業務之 除稅前(虧損)溢利	(160)	3,463
		(128,038)	(70,595)
Adjustments for :	就下列項目作調整 :		
Amortisation of intangible assets	無形資產攤銷	—	27
Amortisation of prepaid lease payment	預付租賃款項攤銷	228	220
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	6,765	7,091
Depreciation of investment properties	投資物業之折舊	327	272
Finance costs	融資成本	2,820	2,893
Gain on disposal of financial assets at fair value through profit or loss	出售按公平值列賬並在 收益表內處理之金融 資產之收益	(8)	—
Gain on disposal of subsidiaries	出售附屬公司之收益	(9,885)	—
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備之 虧損(收益)	497	(19)
Loss on disposal of investment properties	出售投資物業虧損	1,330	—
Impairment loss recognised in respect of goodwill	商譽所確認之減值虧損	3,963	17,004
Impairment loss recognised in respect of intangible asset	無形資產所確認之減值虧損	46,440	—
Impairment loss recognised in respect of investment properties	投資物業確認之減值虧損	—	571
Impairment loss recognised in respect of interests in associates	聯營公司權益確認 之減值虧損	—	23,768
Interest income	利息收入	(72)	(98)
Gain arising from changes in fair value of financial assets at fair value through profit or loss	按公平值列賬並在收益表內 處理之金融資產之公平值 變動產生之收益	—	(32)
Allowance for bad and doubtful debts	呆壞賬撥備	31,188	1,796
Write back of allowance for bad and doubtful debts	呆壞賬撥回	(110)	(201)
Write down for inventories	撤銷存貨	28,245	8,399

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	Note 附註	2007 二零零七年 HK\$'000 千港元	2006 二零零六年 HK\$'000 千港元
Operating cash flow before movements in working capital	營運資金變動前之經營現金流量	(16,310)	(8,904)
Decrease in inventories	存貨減少	8,884	8,109
Decrease in trade and bills receivables, prepayments, deposits and other receivables	應收貨款及應收票據、預付款項、按金及其他應收款項減少	3,578	4,378
(Decrease) increase in trade payables, other payables and accruals	應付貨款、其他應付款項及應計負債(減少)增加	(4,310)	6,524
Decrease in trust receipt loans	信託收據貸款減少	(1,278)	(1,867)
Cash (used in) generated from operations	經營業務(所用)所得現金	(9,436)	8,240
Interest received	已收利息	72	98
Interest paid	已付利息	(2,820)	(2,893)
Hong Kong Profits Tax paid	已繳香港利得稅	(1,202)	(216)
Overseas taxes paid	已繳海外稅項	(16)	(1,102)
NET CASH (USED IN) GENERATED FROM OPERATING ACTIVITIES	經營業務(所用)所得現金淨額	(13,402)	4,127
INVESTING ACTIVITIES	投資業務		
Proceeds on disposal of an associate	出售一間聯營公司所得款項	6,000	—
Proceeds on disposal of investment properties	出售投資物業所得款項	3,417	—
Proceeds on disposal of financial assets at fair value through profit or loss	出售按公平值列賬並在收益表內處理之金融資產所得款項	2,351	—
Purchases of property, plant and equipment	購入物業、廠房及設備款項	(1,733)	(1,668)
Disposal of subsidiaries (net of cash and cash equivalents disposed of)	出售附屬公司(現金及等值現金淨額)	1,263	—
Proceeds on disposal of property, plant and equipment	出售物業、廠房及設備之所得款項	45	48
Repayment from associates	聯營公司之還款	—	210

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NET CASH FROM (USED IN) INVESTING ACTIVITIES	投資業務所得(所用) 現金淨額	11,343	(1,410)
FINANCING ACTIVITIES	融資業務		
New bank loans raised	新增銀行貸款	26,469	12,711
Repayment of bank loans	償還銀行貸款	(18,735)	(15,415)
Dividend paid to minority shareholders of a subsidiary	支付一間附屬公司 少數股東之股息	(5,468)	—
Repayment of obligations under finance leases	償還融資租賃承擔	(598)	(1,050)
New other loans raised	新增其他貸款	—	567
Repayment of other loans	償還其他貸款	—	(259)
NET CASH FROM (USED IN) FINANCING ACTIVITIES	融資業務所得 (所用)現金淨額	1,668	(3,446)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值 減少淨額	(391)	(729)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	年初之現金及現金等值	(3,387)	(2,964)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣匯率變動之影響	311	306
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值	(3,467)	(3,387)
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS, represented by:	現金及現金等值 結存分析 可分為：		
Bank balances and cash	銀行結存及現金	1,857	8,029
Bank overdrafts	銀行透支	(5,324)	(11,416)
		(3,467)	(3,387)