

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量報表

For the year ended 31st December, 2005

截至二零零五年十二月三十一日止年度

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元 (Restated) (重列)
OPERATING ACTIVITIES	經營業務		
Profit before tax	稅前溢利	46,044	58,434
Adjustments for:	調整：		
Dividend income	股息收入	—	(11)
Finance costs	財務費用	445	4
Interest on bank balances	銀行存款利息	(226)	(1,785)
Yield on held-to-maturity investments/securities	持有至到期日投資／證券回報	(3,934)	(5,404)
Amortisation of prepaid lease payments for land	預付土地租金攤銷	832	832
Depreciation of property, plant and equipment	物業、廠房及設備折舊	31,802	41,951
Net realised gain on dealing securities	證券買賣的收益淨額	—	(105)
Net loss from change in fair value of held for trading investments	持有用作買賣投資之公平值變動之淨虧損	79	—
Net unrealised holding gain on other securities	其他證券的未實現收益淨額	—	(65)
(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及設備之(收益)虧損	(8)	317
Increase on revaluation of investment properties	重估投資物業增值	—	(3,100)
Gain on fair value changes of investment properties	投資物業公平值變動之收益	(3,400)	—
Loss on fair value changes of financial assets	金融資產公平值變動之虧損	2,383	—
Operating cash flows before movements in working capital	營運資金變動前經營現金流量	74,017	91,068
Increase in inventories	存貨增加	(13,689)	(9,741)
Increase in trade and other receivables	貿易及其他應收款項增加	(9,884)	(2,266)
Decrease in bills receivables	應收票據減少	10,341	12,434
Decrease (increase) in deposits and prepayments	按金及預付款項減少(增加)	570	(612)
(Decrease) increase in trade and other payables	貿易及其他應付款項(減少)增加	(496)	1,420
Decrease in deposits and accruals	按金及應計費用減少	(374)	(2,654)
Cash generated from operations	經營活動產生之現金	60,485	89,649
Income taxes paid	已付稅項	(5,025)	(8,642)
Interest paid	已付利息	(445)	(4)
NET CASH FROM OPERATING ACTIVITIES	經營業務產生之現金淨額	55,015	81,003

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量報表

35

For the year ended 31st December, 2005

截至二零零五年十二月三十一日止年度

	Note 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元 (Restated) (重列)
INVESTING ACTIVITIES	投資項目		
Interest received	已收利息	1,365	1,785
Interest on held-to-maturity investments/ securities received	已收持有至到期日之 投資／證券利息	5,053	6,449
Dividends from listed securities received	收取上市證券之股息	—	11
Prepaid lease payments for land	預付土地租金支出	(3,839)	(3,568)
Purchase of property, plant and equipment	增購物業、廠房 及設備	(61,367)	(22,696)
Redemption of held-to-maturity investments/securities	贖回持有至到期日 之投資／證券	9,971	35,000
Purchase of held-to-maturity securities	購買持有至到期日之 證券	—	(27,689)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及 設備所得款項	11	73
Proceeds from sales of other securities	出售其他證券 所得款項	—	848
Increase in long-term bank deposits	長期銀行存款增加	—	(15,600)
NET CASH USED IN INVESTING ACTIVITIES	投資項目之現金使用 淨額	(48,806)	(25,387)
FINANCING ACTIVITIES	融資項目		
Repurchase of own shares	股份回購	28 (58,836)	(220)
Dividends paid	已付股息	(32,706)	(66,909)
Issue of shares pursuant to exercise of share options	依據行使購股權發行 之股本	—	4,840
NET CASH USED IN FINANCING ACTIVITIES	融資項目之現金 使用淨額	(91,542)	(62,289)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物之 減少淨額	(85,333)	(6,673)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及 現金等價物	120,139	126,812
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終之現金及 現金等價物	34,806	120,139
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物 結餘之分析		
Bank balances and cash	銀行結存及現金	34,806	120,139