

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended December 31, 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 港幣千元	2004 二零零四年 HK\$'000 港幣千元
Operating activities	經營業務		
Profit/(loss) before tax	除稅前盈利/(虧損)	48,898	(28,601)
Adjustments for:	經作出以下調整：		
Share of results of associates	應佔聯營公司業績	20,739	19,743
Interest income	利息收入	(349)	(48)
Interest expenses	利息支出	6,272	7,336
Finance lease charges	融資租賃費用	13	8
Depreciation	折舊	5,681	6,773
Amortisation of goodwill	商譽攤銷	-	407
Exchange loss arose from capitalisation of amount due to subsidiaries	應付附屬公司款項 資本化之滙兌虧損	842	-
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備之虧損	77	558
Fair value loss on available-for-sale financial assets	可供出售之金融資產 公平值虧損	175	-
Fair value losses on other financial assets at fair value through profit or loss	其他以公平值計入損益的 金融資產公平值虧損	81	-
Fair value losses on derivative financial instruments	衍生金融工具 公平值虧損	17	-
Provision for a legal claim	司法索償撥備	30,656	-
Unrealised holding gain of other investments	其他投資之未變 現持有收益	-	(1)
Reversal of write-down of properties held for sale to net realisable value	持作出售物業減值至 可變現淨值之撥回減值	(3,330)	(2,207)
Fair value (gains)/losses on investment properties	投資物業公平值 (收益)/虧損	(12,728)	1,594
Net loss on disposal of subsidiaries	出售附屬公司虧損淨額	-	1,745
Exchange loss on loan advanced from a supplier	一名供應商貸款之 滙兌虧損	-	214
Gain on settlement of a loan	清償一項貸款之收益	(88,178)	-
Waive of imputed interest expense on non-current interest-free amounts due to a related company	豁免應付一間關聯公司 非流動免息款項 之應計利息支出	(487)	-
Operating cash flows before movements in working capital	未計營運資金變動前 之經營現金流量	8,379	7,521
Decrease in inventories	存貨減少	3,866	22,110
Decrease in properties held for sale	持作出售物業減少	12,480	23,246
Increase in trade and other receivables	貿易往來及其他應收賬款增加	(31,246)	(7,674)
Decrease/(Increase) in amounts due from associates	應收聯營公司款項減少/ (增加)	4,403	(8,188)
Decrease in amounts due from related parties	應收關聯公司款項減少	-	2,085
Increase in trade and other payables	貿易往來及其他應付賬款增加	12,612	21,752
(Decrease)/Increase in bills payable	應付票據(減少)/增加	(20,680)	4,932
Decrease in amounts due to Directors	應付董事款項減少	-	(1,619)
Decrease in amounts due to related companies	應付關聯公司款項減少	(274)	(429)
Cash (used in)/generated from operations	經營(所用)/所得現金	(10,460)	63,736
Hong Kong Profits Tax refunded/(paid)	退回/(已付)香港利得稅	44	(132)
Overseas tax paid	已付海外稅項	(298)	(33)
		(254)	(165)
Net cash (used in)/generated from operating activities	經營業務(所用)/所得 現金淨額	(10,714)	63,571



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	Notes 附註	2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元
Investing activities 投資業務			
Disposal of investment properties 出售投資物業		9,176	-
Purchase of property, plant and equipment 購買物業、廠房及設備		(18,883)	(2,584)
Proceeds from disposal of property, plant and equipment 出售物業、廠房及設備所得款項		2,984	548
Proceeds from disposal of subsidiaries 出售附屬公司所得款項	39	-	7,762
Interest received 已收利息		349	228
Increase in shareholding of a subsidiary 增加於一間附屬公司之股權		-	(2,287)
Investment in an associate 於一間聯營公司之投資		-	(7,025)
Net cash used in investing activities 投資業務所用現金淨額		(6,374)	(3,358)
Financing activities 融資業務			
New bank loans 新造銀行貸款		306,494	216,951
Net proceeds from issue of convertible loan note 發行可換股貸款票據所得款項淨額		28,265	-
New obligation under finance leases 新訂融資租賃債務		-	540
Repayment of bank loans 償還銀行貸款		(260,662)	(261,043)
Repayment of a loan advanced from a supplier 償還一名供應商之貸款		(46,817)	-
Increase in share capital of a subsidiary contributed by minority shareholders 因少數股東之出資而增加於一間附屬公司之股本增加		-	16
Interest paid 已付利息		(4,824)	(4,097)
Repayment of obligations under finance leases 償還融資租賃債務		(82)	(49)
Repayment of loan from a minority shareholder 償還一少數股東墊付之貸款		(128)	-
Finance lease charges paid 已付融資租賃費用		(13)	(8)
Net cash generated from/(used in) financing activities 融資業務所得/(所用)現金淨額		22,233	(47,690)
Net increase in cash and cash equivalents 現金及現金等值項目增加淨額		5,145	12,523
Cash and cash equivalents at January 1 於一月一日之現金及現金等值項目		13,695	1,796
Effect of foreign currency exchange rate changes 外幣匯率變動之影響		(237)	(624)
Cash and cash equivalents at December 31 於十二月三十一日之現金及現金等值項目		18,603	13,695
Analysis of the balances of cash and cash equivalents 現金及現金等值項目結餘分析			
Being: 即:			
Cash and cash equivalents 現金及現金等值項目		24,009	15,952
Bank overdrafts 銀行透支		(5,406)	(2,257)
		18,603	13,695

The accompanying notes on pages 80 to 180 form an integral part of these financial statements.

於第80至180頁之附註為本財務報表之不可分割部份。