

Consolidated Cash Flow Statement 綜合現金流量表

FOR THE YEAR ENDED 31 DECEMBER 2005 (Expressed in Hong Kong dollars)
截至二零零五年十二月三十一日止年度 (以港幣單位列示)

	Note 附註	2005 二零零五年		2004 二零零四年 (restated) (重列)	
		\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元
Operating activities	經營活動				
(Loss)/profit before taxation	除稅前(虧損)/溢利	(33,054)		61,897	
Adjustments for:	調整項目:				
- Amortisation of negative goodwill	- 負商譽攤銷	-		(1,591)	
- Amortisation of positive goodwill	- 正商譽攤銷	-		7,328	
- Amortisation of land lease premium	- 土地租賃溢價攤銷	163		95	
- Share of profits less losses of associates	- 應佔聯營公司溢利減虧損	(652)		142	
- Depreciation	- 折舊	21,495		17,571	
- Interest income	- 利息收入	(6,515)		(14,531)	
- Interest expense	- 利息開支	3,339		830	
- Gain on disposal of associate	- 出售聯營公司收益	-		(259)	
- Net gain on sale of property, plant and equipment	- 出售物業、廠房及設備收益淨額	(381)		(293)	
- Loss on long-term structured deposit contract	- 長期結構式存款合約虧損	3,700		8,000	
- Changes in fair value of financial instruments	- 財務工具公允值變動	11,530		-	
- Equity settled share-based payment expenses	- 以權益支付以股份為基礎付款開支	1,915		3,866	
Foreign exchange loss	海外匯兌虧損	2,623		2,332	
Operating profit before changes in working capital carried forward	結轉營運資金變動前的經營溢利	4,163		85,387	

Consolidated Cash

Flow Statement (Continued) 綜合現金流量表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2005 (Expressed in Hong Kong dollars)
截至二零零五年十二月三十一日止年度 (以港幣單位列示)

	Note 附註	2005 二零零五年		2004 二零零四年 (restated) (重列)	
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Operating profit before changes in working capital brought forward	承前營運資金變動前的經營溢利		4,163		85,387
Decrease in amounts due from fellow subsidiaries	應收同系附屬公司款項減少		8,782		673
Decrease in amounts due from associates	應收聯營公司款項減少		3,473		889
(Increase)/decrease in amount due from ultimate holding company	應收最終控股公司款項(增加)/減少		(1,254)		25
Increase in amounts due to fellow subsidiaries	應付同系附屬公司款項增加		45		2,543
Increase in amounts due to associates	應付同聯營公司款項增加		1,427		763
(Decrease)/increase in amount due to ultimate holding company	應付最終控股公司款項(減少)/增加		(686)		140
Increase in inventories	存貨增加		(17,960)		(14,905)
Increase in trade debtors, bills receivable, deposits and prepayments	應收賬款、應收票據、按金及預付款項增加		(15,999)		(16,674)
Increase/(decrease) in creditors and accrued charges	應付賬款及應計費用增加/(減少)		12,488		(14,434)
Decrease in defined benefit retirement obligation	界定利益退休責任減少		(2,943)		(310)
Cash (used in)/generated from operations carried forward	結轉經營業務(所用)/產生的現金		(8,464)		44,097

Consolidated Cash

Flow Statement (Continued) 綜合現金流量表 (續)

FOR THE YEAR ENDED 31 DECEMBER 2005 (Expressed in Hong Kong dollars)
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Cash (used in)/generated from operations brought forward	承前經營業務(所用/產生的現金)	(8,464)		44,097	
Tax paid	已付稅項				
Hong Kong profits tax paid	已付香港利得稅	(6,394)		(1,587)	
Taxation outside Hong Kong paid	已付香港以外地區稅項	(4,393)		(7,715)	
Net cash (used in)/from operating activities	經營活動(所用)/所得現金淨額		(19,251)		34,795
Investing activities	投資活動				
Interest received	已收利息	6,515		14,531	
Payment for purchase of fixed assets	購入固定資產付款	(30,948)		(33,643)	
Payment for construction in progress	在建工程付款	(27,296)		(4,864)	
Proceeds from sales of fixed assets	出售固定資產所得款項	652		433	
Proceeds from disposal of associate	出售聯營公司所得款項	-		1,170	
Proceeds from sales of investment securities	出售投資證券所得款項	-		873	
Maturity/(placement) of time deposits	到期/(新造)定期存款	7,500		(7,500)	
Maturity of long-term bank deposit	到期長期銀行存款	81,627		-	
Placement of long-term bank deposit	新造長期銀行存款	(81,627)		(31,184)	
Net cash used in investing activities	投資活動所耗現金淨額		(43,577)		(60,184)

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Financing activities	融資活動				
Dividends paid	已付股息	(40,111)		(60,079)	
Interest paid	已付利息	(3,339)		(830)	
New bank loans	新增銀行貸款	125,285		53,616	
Repayment of bank loans	償還銀行貸款	(80,573)		(44,333)	
Capital contributions from minority shareholders	少數股東注資	15,120		-	
Proceeds from exercise of share options under share option scheme	根據購股權計劃 行使購股權 所得款項	1,157		10,896	
Net cash from/(used in) financing activities	融資活動所得/(所耗) 現金淨額		17,539		(40,730)
Net decrease in cash and cash equivalents	現金及現金等價物 減少淨額		(45,289)		(66,119)
Cash and cash equivalents At 1 January	於一月一日的現金 及現金等價物		141,866		205,185
Effect of foreign exchange rates changes	匯率變動影響		(604)		2,800
Cash and cash equivalents At 31 December	於十二月三十一日的 現金及現金等價物	22	95,973		141,866

The notes on pages 64 to 183 form part of these financial statements.

第64頁至183頁的附註屬本財務報表的一部分。