

Consolidated Cash Flow Statement

綜合現金流量表

For the year ended 31 December 2005 截至二零零五年十二月三十一日止年度

	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 (As restated) (經重列)
OPERATING ACTIVITIES	經營活動		
Profit (loss) before taxation	除稅前溢利(虧損)	12,044	(1,666)
Adjustments for:	就以下項目作出調整：		
Amortisation of goodwill	商譽之攤銷	—	696
Amortisation of intangible asset	無形資產之攤銷	—	16
Release of prepaid lease payments	攤銷預付租賃款項	179	—
Impairment loss recognised in respect of trade and other receivables	應收賬款及其他應收款項之已確認減值虧損	20	409
Allowance for slow moving and obsolete inventories	滯銷及陳舊存貨撥備	—	619
Dividend income	股息收入	—	(129)
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	3,929	1,128
Exchange loss	匯兌虧損	169	—
Finance costs	財務費用	103	83
Gain on disposal of investments held for trading	出售持作買賣之投資的收益	(2,863)	—
(Gain) loss on disposal of subsidiaries	出售附屬公司之(收益)虧損	(2,593)	894
Impairment loss on goodwill	商譽之減值虧損	909	—
Interest income	利息收入	(45)	(12)
Loss on dilution of interests in subsidiaries	攤薄附屬公司權益之虧損	—	496
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	12	152
Unrealised holding loss on other investments	持有其他投資之未變現虧損	—	585
Operating cash flow before movements in working capital	營運資金變動前之經營現金流量	11,864	3,271

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(Increase) decrease in inventories	存貨(增加)減少	(6,521)	4,412
Increase in trade and other receivables	應收賬款及其他應收款項之增加	(9,078)	(20,237)
Decrease in investments in securities	證券投資之減少	—	1,013
Increase (decrease) in trade and other payables	應付賬款及其他應付款項之增加(減少)	754	(13,806)
Increase in amounts due to related companies	應付關連公司款項之增加	272	13,148
Decrease in amounts due to directors	應付董事款項之減少	—	(120)
Cash used in operations	經營活動所用現金	(2,709)	(12,319)
Taxation paid	已付稅項	(825)	(100)
NET CASH USED IN OPERATING ACTIVITIES	經營活動所用現金淨額	(3,534)	(12,419)
INVESTING ACTIVITIES	投資活動		
Dividend received	已收股息	—	129
Interest received	已收利息	45	12
Purchase of property, plant and equipment	購入物業、廠房及設備	(16,348)	(8,861)
Payment of construction cost payables	支付應付建造成本	(11,754)	—
Payment for prepaid lease payments	支付預付租賃款項	(3,275)	(5,645)
Purchase of club debenture	購入會所會籍	(220)	—
Acquisition of subsidiaries	收購附屬公司	—	(6,881)
Deposit paid for acquisition of property, plant and equipment	購入物業、廠房及設備支付之定金	—	(4,330)
Proceeds on disposal of subsidiaries	出售附屬公司所得款項	4,453	5,137
Proceeds from disposal of investments held for trading	出售持作買賣之投資的所得款項	8,337	—
NET CASH USED IN INVESTING ACTIVITIES	投資活動所用現金淨額	(18,762)	(20,439)

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FINANCING ACTIVITIES	融資活動		
Dividend paid to minority shareholders	支付股息予少數股東	(3,293)	—
Repayment of obligations under finance leases	償還融資租賃承擔	(730)	—
Repayment of unsecured other borrowing	償還無抵押其他貸款	(438)	—
Interest paid	已付利息	(75)	(42)
Contribution from minority shareholders	少數股東出資	—	2,000
Net proceeds from issue of shares	發行股份所得款項淨額	—	41,285
Raise of unsecured other borrowing	籌得無抵押其他貸款	3,500	—
NET CASH (USED IN) FROM FINANCING ACTIVITIES	融資活動(所用)所得現金淨額	(1,036)	43,243
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值之(減少)增加淨額	(23,332)	10,385
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及現金等值	29,348	18,946
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外匯匯率變動之影響	28	17
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終之現金及現金等值	6,044	29,348
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值結餘之分析		
Bank balances and cash	銀行結餘及現金	6,044	29,513
Bank overdrafts	銀行透支	—	(165)
		6,044	29,348