

綜合現金流量表 CONSOLIDATED CASH FLOW STATEMENT

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

		二零零五年 2005 千港元 HK\$'000	二零零四年 2004 千港元 HK\$'000 (重新表述) (restated)
經營活動	Operating activities		
除稅前溢利	Profit before taxation	171,646	139,283
調整項目：	Adjustments for:		
財務成本	Finance costs	21	2,117
利息收入	Interest income	(1,804)	(2,049)
物業、廠房及設備 之折舊	Depreciation on property, plant and equipment	60,985	50,175
處置物業、廠房及設備 之虧損／(收益)	Loss/(gain) on disposal of property, plant and equipment	20	(96)
預付租賃土地使用 權款項攤銷	Amortisation of prepaid lease payments of land use rights	351	335
商譽攤銷	Amortisation of goodwill	–	6,558
存貨撥備	Allowance for inventories	–	184
撥回呆壞賬撥備	Written back of allowance for bad and doubtful debts	–	(477)
營運資金變動前的 經營現金流量	Operating cash flows before movements in working capital	231,219	196,030
存貨減少／(增加)	Decrease/(increase) in inventories	818	(19,139)
應收賬款及其他應收款 增加	Increase in accounts and other receivables	(108,609)	(35,439)
預付款項、按金及其他 流動資產(增加)／減少	(Increase)/decrease in prepayments, deposits and other current assets	(15,589)	418
應收關聯公司款項減少	Decrease in amount due from a related company	–	46
應付賬款(減少)／增加	(Decrease)/increase in accounts payable	(1,226)	11,403
預提費用及包括應付中國 增值稅的其他應付款增加	Increase in accruals and other payables, including PRC VAT payable	5,289	537
應付董事款項增加	Increase in amounts due to directors	1,783	1,631
應付關聯公司款項減少	Decrease in amount due to a related company	(7,493)	(2,673)
已付企業所得稅	Enterprise Income Tax paid	(26,542)	(16,364)
經營活動所得的現金淨額	Net cash generated from operating activities	79,650	136,450

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投資活動	Investing activities		
購置物業、廠房及設備 以及在建工程支出	Purchase of property, plant and equipment and expenditure on construction-in-progress	(28,748)	(126,063)
購置物業、廠房及設備 以及在建工程的預付款 及按金(增加)/減少	(Increase)/decrease in prepayments and deposits paid for purchase of property, plant and equipment and construction-in-progress	(304)	28,484
處置物業、廠房及設備 以及在建工程所得款	Proceeds from disposal of property, plant and equipment and construction-in-progress	-	170
已抵押存款減少/(增加)	Decrease/(increase) in pledged deposit	1,091	(1,418)
已收利息	Interest received	1,804	2,049
收購附屬公司(支出)/所得 的現金淨額(附註28)	Net cash (outflow)/inflow from acquisition of subsidiaries (Note 28)	(114,957)	3,405
投資活動使用的現金淨額	Net cash used in investing activities	(141,114)	(93,373)
融資活動	Financing activities		
新增銀行借款	Newly raised bank loan	-	47,170
償還銀行借款	Repayment of bank loan	-	(94,340)
已付股息	Dividends paid	(19,739)	(19,739)
已付利息	Interest paid	(21)	(2,117)
發行股本支出	Share issue expenses	-	(1,313)
融資活動使用的現金淨額	Net cash used in financing activities	(19,760)	(70,339)
現金及現金等值項目 減少淨額	Net decrease in cash and cash equivalents	(81,224)	(27,262)
年初現金及現金等值項目	Cash and cash equivalents at beginning of the year	227,000	254,262
外幣匯率變動之影響	Effect of changes in exchange rate	7,339	-
年末現金及現金等值項目 結存分析	Analysis of the balances of cash and cash equivalents at end of the year		
現金及銀行結存	Cash and bank balances	153,115	227,000