

綜合現金流量表 CONSOLIDATED CASH FLOW STATEMENT

截至二零零六年十二月三十一日止年度 Year ended 31 December 2006

		二零零六年 2006 千港元 HK\$'000	二零零五年 2005 千港元 HK\$'000
經營活動	Operating activities		
除稅前溢利	Profit before taxation	274,075	171,646
調整項目：	Adjustments for:		
財務成本	Finance costs	2,995	21
利息收入	Interest income	(10,066)	(1,804)
物業、廠房及設備之折舊	Depreciation on property, plant and equipment	71,269	60,985
處置物業、廠房及設備之(收益)/虧損	(Gain)/loss on disposal of property, plant and equipment	(1,118)	20
預付租賃土地使用權款項之攤銷	Amortisation of prepaid lease payments on land use rights	617	351
存貨撥備	Allowance for inventories	30	–
撥回呆壞賬撥備	Written back of allowance for bad and doubtful debts	(2,074)	–
營運資金變動前的經營現金流量	Operating cash flows before movements in working capital	335,728	231,219
存貨(增加)/減少	(Increase)/decrease in inventories	(3,374)	818
應收賬款及其他應收款增加	Increase in accounts and other receivables	(5,376)	(108,609)
預付款項及按金減少/(增加)	Decrease/(increase) in prepayments and deposits	2,937	(15,589)
應付賬款減少	Decrease in accounts payable	(5,865)	(1,226)
預提費用及包括應付中國增值稅的其他應付款(減少)/增加	(Decrease)/increase in accruals and other payables, including PRC VAT payable	(1,310)	5,289
應付董事款項(減少)/增加	(Decrease)/increase in amounts due to directors	(1,788)	1,783
應付關聯公司款項減少	Decrease in amount due to a related company	(670)	(7,493)
已付企業所得稅	Enterprise Income Tax paid	(66,364)	(26,542)
經營活動所得的現金淨額	Net cash generated from operating activities	253,918	79,650

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投資活動	Investing activities		
購置土地使用權	Purchase of land use rights	(126,839)	–
用以購置物業、廠房及設備 以及在建工程的預付款及 按金增加	Increase in prepayments and deposits paid for purchase of property, plant and equipment and construction-in-progress	(123,151)	(304)
已抵押銀行存款及受限制銀行 結餘(增加)/減少	(Increase)/decrease in pledged bank deposit and restricted bank balances	(102,317)	1,091
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	(48,090)	(28,748)
已收利息	Interest received	10,066	1,804
處置物業、廠房及設備以及 在建工程所得款項	Proceeds from disposal of property, plant and equipment and construction-in-progress	1,476	–
其他資產增加	Increase in other asset	(900)	–
收購附屬公司的現金支出淨額 (附註29)	Net cash outflow from acquisition of a subsidiary (Note 29)	–	(114,957)
投資活動使用的現金淨額	Net cash used in investing activities	(389,755)	(141,114)
融資活動	Financing activities		
配售新股份所得款項	Proceeds from placing of new shares	618,126	–
新增銀行貸款	Newly raised bank loan	95,000	–
已付股息	Dividends paid	(59,217)	(19,739)
發行股份支出	Share issue expenses	(23,098)	–
已付利息	Interest paid	(2,995)	(21)
融資活動流入/(使用)的 現金淨額	Net cash from/(used in) financing activities	627,816	(19,760)
現金及現金等值項目 增加/(減少)淨額	Net increase/(decrease) in cash and cash equivalents	491,979	(81,224)
年初現金及現金等值項目	Cash and cash equivalents at beginning of the year	153,115	227,000
外幣匯率變動之影響	Effect of changes in exchange rate	15,676	7,339
年末現金及現金等值項目 結存分析 銀行結餘及現金	Analysis of the balances of cash and cash equivalents at end of the year Bank balances and cash	660,770	153,115