

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

	Notes 附註	2006 二零零六年 HK\$ 港元	2005 二零零五年 HK\$ 港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營活動的現金流量		
Profit before tax	除稅前溢利	3,638,334	15,821,785
Adjustments for:	調整:		
Finance costs	融資成本	7 7,847,329	7,590,829
Share of loss of an associate	所佔聯營公司虧損	-	5,836,506
Bank interest income	銀行利息收入	4 (1,251,657)	(586,812)
Depreciation	折舊	6 21,976,924	22,189,715
Recognition of prepaid land lease payments	預付土地租賃款確認	6 483,368	444,735
Amortisation of other intangible assets	其他無形資產攤銷	6 3,956,667	2,940,000
Loss/(gain) on disposal of items of property, plant and equipment	出售物業、廠房及設備虧損/(收益)	4, 5 (5,359)	2,405
Gain on disposal of an associate	出售聯營公司收益	4 -	(16,310,084)
Fair value loss on a derivative instrument – transaction not qualifying as a hedge	衍生工具的公平價值虧損 – 不符合對沖條件的交易	5 1,444,685	-
Impairment of trade receivables	應收賬款減值	5 335,077	797,719
Impairment of other receivable	其他應收款項減值	5 1,150,000	-
Provision for slow-moving inventories	滯銷存貨撥備	6 622,342	674,216
Fair value adjustment on convertible loan notes	可換股貸款票據的公平價值變動	-	164,465
Equity-settled share option expense	股本結算購股權支出	35,492	69,285
		40,233,202	39,634,764
Decrease/(increase) in inventories	存貨減少/(增加)	683,122	(9,285,601)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少/(增加)	(3,002,778)	1,687,635
Decrease/(increase) in trade and bills receivables	應收賬款及票據減少/(增加)	17,102,069	(9,274,035)
Decrease in trade payables	應付賬項之減少	(15,245,882)	(10,190,896)
Increase/(decrease) in accrued liabilities and other payables	應計負債及其他應付款項之增加/(減少)	543,199	(152,272)
Cash generated from operations	經營業務所產生的現金	40,312,932	12,419,595
Interest received	已收利息	1,251,657	586,812
Interest paid	已付利息	(7,395,403)	(6,673,513)
Interest element on finance lease rental payments	融資租約付款之利息部份	(451,926)	(917,316)
Hong Kong profits tax paid	已付香港利得稅	(417,448)	(2,337,131)
Overseas taxes paid	已付海外稅項	(601,218)	-
Net cash inflow from operating activities – page 36	經營業務之現金流入淨額 – 36頁	32,698,594	3,078,447

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Net cash inflow from operating activities – page 35	經營業務之現金流入淨額 – 35頁		32,698,594	3,078,447
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量			
Purchases of items of property, plant and equipment	購買物業、廠房及設備	14	(24,400,132)	(20,036,586)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備所得款項		71,027	18,629
Proceeds from disposal of an associate	出售聯營公司所得款項		–	31,980,000
Receipt of/(payment of) an investment at fair value through profit or loss	按公平價值計入損益賬之投資的所得/(支付)		1,989,000	(1,989,000)
Decrease in an amount due from an associate	聯營公司欠款之減少		–	4,797,000
Additions to other intangible assets	其他無形資產之增加	16	(5,050,000)	(4,200,000)
Decrease/(increase) in pledged time deposits	作抵押定期存款之減少/(增加)		8,374,121	(190,225)
Net cash inflow/(outflow) from investing activities	投資活動之現金流入/(流出)淨額		(19,015,984)	10,379,818
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Drawdown/(repayment) of bank loans	提取/(償還)銀行貸款		(12,213,684)	3,796,038
New instalment loans	新做分期貸款		25,720,823	21,700,000
Repayment of mortgage loans	償還按揭貸款		(268,745)	(382,860)
Repayment of instalment loans	償還分期貸款		(18,553,343)	–
Capital element of finance lease rental payments	融資租約付款之資本部份		(5,458,949)	(7,363,752)
Dividend paid	已付股息		(1,327,524)	(3,982,572)
Redemption of convertible loan notes	贖回可換股貸款票據		–	(6,614,811)
Net cash inflow/(outflow) from financing activities	融資活動之現金流入/(流出)淨額		(12,101,422)	7,152,043
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之增加淨額		1,581,188	20,610,308
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目		39,699,878	19,117,426
Effect of foreign exchange rate changes, net	匯率變動之影響·淨額		288,468	(27,856)
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值項目		41,569,534	39,699,878
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目結餘之分析			
Cash and bank balances	現金及銀行結存	23	21,075,112	15,894,704
Time deposits	定期存款	23	20,494,422	23,805,174
			41,569,534	39,699,878