



綜合現金流量表

CONSOLIDATED CASH FLOW STATEMENT

二零零五年十月一日至二零零六年十二月三十一日期間
For the period from 1st October, 2005 to
31st December, 2006

		二零零五年 十月一日至 二零零六年 十二月三十一日 1.10.2005 to 31.12.2006 千港元 HK\$'000	二零零四年 十月一日 至二零零五年 九月三十日 1.10.2004 to 30.9.2005 千港元 HK\$'000 (重列) (restated)
經營業務之現金流量	Cash flows from operating activities		
除稅前溢利	Profit before taxation	70,711	76,288
就以下項目作出調整：	Adjustments for:		
利息收入	Interest income	(13,337)	(12,103)
利息支出	Interest expenses	2,648	1,003
股息收入	Dividend income	(1,973)	(530)
預付租賃款項之攤銷	Amortisation of prepaid lease payments	120	67
折舊	Depreciation	17,182	11,533
存貨撥備	Allowance for inventories	5,812	–
呆壞賬撥備撥回	Reversal of allowance for bad and doubtful debts	(6,090)	–
投資物業公平值變動 產生之虧損	Loss arising from fair value changes of investment properties	1,378	–
持有作買賣之投資公平值 變動產生之收益	Gain arising from fair value changes of investments held for trading	(5,926)	–
出售投資物業之收益	Gain on disposal of investment properties	–	(1,884)
出售物業、廠房及設備 之收益	Gain on disposal of property, plant and equipment	–	(303)
持有至到期日債務證券 溢價之攤銷	Amortisation of premium on held-to-maturity debt securities	–	2,205
出售持有至到期日債務 證券之虧損	Loss on disposal of held-to-maturity debt investments	222	–
出售可供銷售投資之虧損	Loss on disposal of available-for-sale investments	378	–
出售上市投資之收益	Gain on disposal of listed investments	–	(7)
買賣證券之未變現收益	Unrealised gain on trading securities	–	(404)
未計營運資金變動前之 經營現金流量	Operating cash flows before movements in working capital	71,125	75,865
存貨減少(增加)	Decrease (increase) in inventories	932	(7,916)
貿易及其他應收賬項 減少(增加)	Decrease (increase) in trade and other receivables	3,681	(2,083)
買賣證券投資增加	Increase in investments in trading securities	–	(25,114)
貿易及其他應付賬項 增加(減少)	Increase (decrease) in trade and other payables	10,572	(556)
業務產生之現金淨額	Net cash from operations	86,310	40,196
已付香港利得稅	Hong Kong Profits Tax paid	(1,181)	(4,105)
已付中國所得稅	PRC income tax paid	(27)	(33)
經營業務之現金淨額	Net cash from operating activities	85,102	36,058



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投資活動之現金流量	Cash flows from investing activities		
購買物業、廠房及設備	Purchase of property, plant and equipment	(68,792)	(20,430)
預付租賃款項增加	Addition of prepaid lease payments	-	(9,683)
購買投資物業	Purchase of investment properties	(56,925)	(51,915)
購買持有至到期日債務證券	Purchase of held-to-maturity debt securities	-	(9,835)
購買可供銷售投資	Purchase of available-for-sale investments	(12,701)	-
出售持有至到期日債務投資之所得款項	Proceeds from disposal of held-to-maturity debt investments	8,507	-
已收利息	Interest received	16,050	12,103
出售可供銷售投資所得款項	Proceeds from disposal of available-for-sale investments	19,923	-
已收股息	Dividend received	533	530
原到期逾三個月之定期存款減少(增加)	Decrease (increase) in time deposits with original maturity more than three months	9,886	(1,284)
出售投資物業所得款項	Proceeds from disposal of investment properties	-	27,800
出售物業、廠房及設備所得款項	Proceeds from disposal of property, plant and equipment	-	303
投資活動所耗現金淨額	Net cash used in investing activities	(83,519)	(52,411)
融資活動之現金流量	Cash flows from financing activities		
新增銀行借貸	New bank loans raised	36,000	50,000
附屬公司少數股東之出資	Contribution from minority shareholder of a subsidiary	2,105	-
償還銀行貸款	Repayment of bank loans	(28,862)	(20,303)
已付股息	Dividend paid	(14,763)	(9,219)
已付利息	Interest paid	(2,648)	(1,003)
購回股份	Repurchase of shares	(418)	-
償還融資租約承擔	Repayment of obligations under finance leases	(264)	(430)
發行股份所得款項	Proceeds from issue of shares	-	50,358
融資活動(耗用)產生之現金淨額	Net cash (used in) from financing activities	(8,850)	69,403
現金及現金等值項目(減少)增加淨額	Net (decrease) increase in cash and cash equivalents	(7,267)	53,050
期/年初之現金及現金等值項目	Cash and cash equivalents at beginning of period/year	82,768	29,718
外匯匯率變動之影響	Effect of foreign exchange rate changes	2,892	-
期/年終之現金及現金等值項目	Cash and cash equivalents at end of period/year	78,393	82,768
現金及現金等值項目結存之分析	Analysis of the balances of cash and cash equivalents		
銀行結存及現金	Bank balances and cash	78,393	82,768