

## CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

FOR THE YEAR ENDED 31ST DECEMBER, 2006  
截至二零零六年十二月三十一日止年度

		2006 HK\$'000 千港元	2005 HK\$'000 千港元
<b>Operating activities</b>	<b>經營活動</b>		
Profit before taxation	稅前利潤	70,014	70,809
Adjustments for:	經作出以下調整：		
Finance costs	財務成本	8,644	5,924
Allowance for doubtful debts	呆賬撥備	-	845
Depreciation	折舊	31,098	22,699
Release of prepaid lease payments on land use rights	撥回土地使用權預付租賃款項	393	200
Interest income	利息收入	(2,643)	(1,618)
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備虧損(收益)	55	(155)
Share-based payment expense	以股份支付之支出	411	1,923
Changes in fair value of derivative financial instruments	衍生金融工具公平值之變動	5,105	(474)
Change in fair value of structured borrowing	結構借貸公平值之變動	12,366	-
Operating cash flows before movements in working capital	流動資金變動前營運現金流量	125,443	100,153
Increase in inventories	存貨增加	(4,713)	(15,704)
Increase in trade and other receivables	貿易及其他應收款項增加	(16,049)	(15,296)
(Increase) decrease in deposits and prepayments	按金及預付款(增加)減少	(1,566)	997
Increase (decrease) in trade and other payables	貿易及其他應付款項增加(減少)	3,128	(6,711)
Cash generated from operations	營運產生之現金	106,243	63,439
Income tax paid	已繳付所得稅	(4,900)	(649)
Income tax refunded	已退還所得稅	850	-
<b>Net cash from operating activities</b>	<b>經營活動產生之現金淨額</b>	<b>102,193</b>	62,790

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<b>Investing activities</b>	<b>投資活動</b>		
Purchases of property, plant and equipment	收購物業、廠房及設備	(76,863)	(141,259)
Increase in deposits paid for the acquisition of property, plant and equipment	購置物業、廠房及設備所付訂金增加	(32,805)	(10,088)
Increase in prepaid lease payments on land use rights	土地使用權預付租賃款項增加	(2,285)	(1,699)
Proceeds from sale of equity-linked deposits	出售股本聯繫存款所得款項	-	2,002
Interest received	已收利息	2,643	1,618
Proceeds on disposal of property, plant and equipment	出售物業、廠房及設備所得款項	638	1,353
Decrease in prepayments under processing arrangement	根據加工安排之預付款項減少	61	61
<b>Net cash used in investing activities</b>	<b>投資活動使用之現金淨額</b>	<b>(108,611)</b>	<b>(148,012)</b>
<b>Financing activities</b>	<b>融資活動</b>		
New bank loans raised	新增銀行貸款	70,000	130,000
Structured borrowing raised	新增結構借貸	38,825	-
(Decrease) increase in trust receipt loans	信託收據貸款(減少)增加	(43,759)	31,118
Net proceeds on issue of new shares	發行新股份所得款項淨額	96,455	109
Repayment of bank loans	償還銀行貸款	(48,987)	(25,065)
Dividends paid	已派股息	(21,917)	(21,115)
Interest paid	已付利息	(11,155)	(8,579)
<b>Net cash from financing activities</b>	<b>融資活動產生之現金淨額</b>	<b>79,462</b>	<b>106,468</b>
<b>Net increase in cash and cash equivalents</b>	<b>現金及現金等值增加淨額</b>	<b>73,044</b>	<b>21,246</b>
<b>Cash and cash equivalents at beginning of the year</b>	<b>年初現金及現金等值</b>	<b>156,037</b>	<b>133,118</b>
<b>Effect of foreign exchange rate changes</b>	<b>匯率變動之影響</b>	<b>2,524</b>	<b>1,673</b>
<b>Cash and cash equivalents at end of the year</b>	<b>年末現金及現金等值</b>	<b>231,605</b>	<b>156,037</b>
<b>Analysis of the balances of cash and cash equivalents</b>	<b>現金及現金等值結餘分析</b>		
Bank balances and cash	銀行結餘及現金	231,605	156,037