CONSOLIDATED CASH FLOW STATEMENT | 綜合現金流量表

For the year ended 31 December 2005
(Expressed in Hong Kong dollars)

截至二零零五年十二月三十一日止年度
(以港元為單位)

		Note 附註	2005 二零零五年 $'000 千元	2004 二零零四年 (restated) (重列) $'000 千元
Operating activities	**經營活動**			
Profit before taxation	除稅前溢利		**28,991**	41,102
Adjustments for:	就下列各項作出調整：			
– Interest income	–利息收入		**(2,374)**	(703)
– Depreciation	–折舊		**18,690**	15,598
– Amortisation	–攤銷		**44**	–
– Impairment loss on intangible assets	–無形資產減值虧損		**148**	–
– Impairment loss on other equity securities	–其他股本證券減值虧損		**–**	1,500
– Loss on disposal of fixed assets	–出售固定資產虧損		**–**	20
– Surplus on revaluation of land and buildings	–重估土地及樓宇盈餘		**(987)**	–
– Write back of trade payables	–應付貿易賬款回撥		**(893)**	–
– Finance costs	–融資成本		**4**	–
– Equity settled share-based payment expenses	–以股本支付之股份付款開支		**1,798**	2,529
– Foreign exchange gain	–匯兌收益		**(317)**	(724)
Operating profit before changes in working capital	**營運資金變動前之經營溢利**		**45,104**	59,322
Decrease/(increase) in inventories	存貨減少／(增加)		**24,332**	(10,212)
Increase in trade receivables	應收貿易賬款增加		**(18,692)**	(6,097)
(Increase)/decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收款項之(增加)／減少		**(1,332)**	6,524
Increase/(decrease) in trade payables	應付貿易賬款增加／(減少)		**20,637**	(15,485)
Increase/(decrease) in accrued expenses and other payables	應計費用及其他應付款項增加／(減少)		**1,710**	(3,993)
Cash generated from operations	**經營業務產生之現金**		**71,759**	30,059
Tax paid	已付稅項			
– Hong Kong Profits Tax paid	–已付香港利得稅		**(1,601)**	(6,474)
– PRC tax paid	–已付中國稅項		**(1,181)**	(760)
Net cash generated from operating activities	**經營活動所得之現金淨額**		**68,977**	22,825

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截至二零零五年十二月三十一日止年度
(以港元為單位)

		Note 附註	2005 二零零五年 $'000 千元	2004 二零零四年 (restated) (重列) $'000 千元
Investing activities	**投資活動**			
Interest received	已收利息		**2,329**	660
Payment for purchase of fixed assets	購置固定資產付款		**(20,747)**	(50,535)
Payment for purchase of other equity securities	購入其他股本證券付款		**–**	(1,500)
Net increase in deposits with banks and other financial institutions with more than three months of maturity when placed	存入銀行及其他財務機構時到期日多於三個月之存款淨增加		**(6,424)**	(9,435)
Net cash used in investing activities	**投資活動所用之現金淨額**		**(24,842)**	(60,810)
Financing activities	**融資活動**			
Dividends paid	已付股息		**(8,459)**	(24,751)
Interest paid on bank and other loans	已付銀行及其他貸款之利息		**(4)**	–
Net cash used in financing activities	**融資活動所用之現金淨額**		**(8,463)**	(24,751)
Net increase/(decrease) in cash and cash equivalents	**現金及現金等價物之增加/(減少)淨額**		**35,672**	(62,736)
Cash and cash equivalents at 1 January	**於一月一日之現金及現金等價物**		**121,386**	183,398
Effect of foreign exchange rate changes	**匯率變動影響**		**317**	724
Cash and cash equivalents at 31 December	**於十二月三十一日之現金及現金等價物**	*19*	**157,375**	121,386

The notes on pages 52 to 116 form part of these financial statements. 第52至116頁之附註為此財務報表之一部份。