

Consolidated Cash Flow Statement 綜合現金流量表

for the year ended 31 December 2005 截至二零零五年十二月三十一日止年度

		2005 二零零五年 HK\$'000 港幣千元	(restated) (重列) 2004 二零零四年 HK\$'000 港幣千元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務產生之現金流量		
Profit/(loss) before income tax	除所得稅前溢利／(虧損)	1,925	(634)
Adjustment for:	已就下列項目作出調整：		
Depreciation of property, plant and equipment	物業、機器及設備折舊	2,251	4,390
Amortisation of leasehold land and land use rights	租賃土地及土地使用權攤銷	1,012	1,012
Interest income	利息收入	(1,364)	(442)
Interest expenses	利息支出	23	54
Share of loss of an associate	應佔聯營公司虧損	—	1,065
Unrealised gain on investment property	重估投資物業之未變現收益	—	(57)
Loss/(gain) on write-off/disposal of property, plant and equipment	撤銷／出售物業、機器及設備之虧損／(收益)	39	(4)
Net unrealized fair value loss on derivative financial instruments	衍生金融工具之未變現公平價值淨虧損	2,620	—
Employee share-based compensation benefits	僱員應享購股權計劃之福利	570	416
CHANGES IN WORKING CAPITAL	經營資本變動	7,076	5,800
Decrease in amount due from an associate	應收聯營公司之欠款減少	201	1,118
Increase in inventories	存貨增加	(6,719)	(315)
Decrease in construction contracts	建築合約減少	740	428
Decrease in trade and other receivables	應收賬款及其他應收款減少	13,936	50,742
Decrease in trade and other payables	應付賬款及其他應付款減少	(5,486)	(32,350)
Increase/(decrease) in provisions	撥備增加／(減少)	42	(749)
CASH GENERATED FROM OPERATIONS	經營業務產生之現金淨額	9,790	24,674
Interest received	所得利息	1,364	442
Interest paid	已付利息	(23)	(54)
Hong Kong profits tax refund	香港利得稅退款	—	30
Hong Kong profits tax paid	香港利得稅支出	(52)	(34)
Overseas tax paid	海外稅項支出	(235)	(174)
NET CASH GENERATED FROM OPERATING ACTIVITIES	經營業務所產生之現金淨額	10,844	24,884

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CASH FLOWS FROM INVESTING ACTIVITIES	投資業務的現金流量		
Payments for purchase of property, plant and equipment	購買物業、機器及設備	(15,180)	(3,311)
Proceeds from sale of property, plant and equipment	出售物業、機器及設備之收入	260	6
NET CASH USED IN INVESTING ACTIVITIES	投資業務所用現金淨額	(14,920)	(3,305)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動的現金流量		
Dividend paid	派發股息	(9,878)	(9,878)
NET CASH USED IN FINANCING ACTIVITIES	融資業務所用之現金淨額	(9,878)	(9,878)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物之(減少)/增加淨額	(13,954)	11,701
Cash and cash equivalents at the beginning of the year	年初之現金及現金等價物	84,373	72,672
Cash and cash equivalents at the end of the year	年終之現金及現金等價物	70,419	84,373
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物之結算分析		
Bank balances and cash	銀行存款及現金	70,419	84,373