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

## FOR THE YEAR ENDED 31ST DECEMBER, 2005 截至二零零五年十二月三十一日止年度

		2005	2004
		HK\$'000	HK\$'000 千港元 (Restated) (經重列)
		千港元	
		T / 包儿	
Operating activities	經營活動		
Profit before taxation	税前利潤	70,809	74,650
Adjustments for:	經作出以下調整:		
Finance costs	財務成本	5,924	1,871
Allowance for doubtful debts	呆賬撥備	845	1,264
Depreciation	折舊	22,699	16,794
Release of prepaid lease payments	撥回土地使用權預付		
on land use rights	租賃款項	200	200
Interest income	利息收入	(1,618)	(309)
(Gain) loss on disposal of property,	出售物業、廠房及		
plant and equipment	設備(收益)虧損	(155)	176
Share-based payment expense	以股份支付之支出	1,923	221
Realised gain on investment in securities	證券投資已實現收益	_	(7)
Fair value changes in derivative	衍生金融工具公平值之變動		
financial instruments		(474)	_
Operating cash flows before movements	流動資金變動前		
in working capital	營運現金流量	100,153	94,860
Increase in inventories	存貨增加	(15,704)	(16,456)
Increase in trade and other receivables	貿易及其他應收款項增加	(15,296)	(6,533)
Decrease in deposits and prepayments	按金及預付款減少	997	16,880
Decrease in amounts due from	應收關連公司款項減少		10,000
related companies	NEW MARKET WINNEY	_	652
(Decrease) increase in trade and	貿易及其他應付款項		032
other payables	(減少)增加	(6,711)	25,038
other payables	(//// / ) -	(0,711)	23,030
Cash generated from operations	營運產生之現金	63,439	114,441
Income taxes paid	已繳付所得税	(649)	(768)
Net cash from operating activities	經營活動產生之現金淨額	62,790	113,673
Lain ain iain -	机次江梨		
Investing activities	投資活動	(	( )
Purchases of property, plant and equipment	收購物業、廠房及設備 開票物業、廠房及設備	(141,259)	(62,145)
Increase in deposits paid for the acquisition	購置物業、廠房及設備		(22
of property, plant and equipment	所付訂金增加 	(10,088)	(22,428)
Increase in prepaid lease payments	土地使用權預付租賃		
on land use rights	款項增加	(1,699)	(9,905)
Proceeds from sale of equity-linked deposits	出售股本聯繫存款所得款項	2,002	_

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HK\$'000					
T港元 (Restated (接重列) (Restated (接重列) (Restated (接重列) (接重列) (Restated (接重列) (接重列) (共和の 中のではない (対象 の			2005	2004	
Restated (經重列)  Interest received 日收利息 1,618 305  Proceeds on disposal of property, 出售物業・廠房及設備 plant and equipment 所清坂項 1,353 107  Pecrease in prepayments under 投坡加工安排之 161 662  Pecrease in prepayments under 行材 原流沙 61 6651 6651 6651 6651 6651 6651 6651			HK\$'000	HK\$'000	
therest received 已收利息			千港元	千港元	
Reference received				(Restated)	
Proceeds on disposal of property, plant and equipment 所得款項 1,353 107 plant and equipment 所得款項 1,353 107 plant and equipment 所得款項 1,353 107 plant and equipment 根據加工安排之 165,518 processing arrangement 預付款項減少 61 62 processing arrangement 預付款項減少 61 62 proceeds on disposal of investments 出售證券投資所得款項 7,335 in securities 2 投資活動使用之現金澤額 (148,012) (70,146 plant and				(經重列)	
plant and equipment Decrease in prepayments under processing arrangement Decrease in pledged bank deposits Detrease in trust receipt land. Detrease in trus	nterest received	已收利息	1,618	309	
plant and equipment 所得款項	Proceeds on disposal of property,	出售物業、廠房及設備			
Pecrease in prepayments under processing arrangement 預付款項減少 61 62 65 65 65 65 65 65 65 65 65 65 65 65 65		所得款項	1,353	107	
processing arrangement 預付款項減少 61 62 Decrease in pledged bank deposits 已抵押銀行存款減少 - 16,518 Proceeds on disposal of investments 出售證券投資所得款項 - 7,335 In securities 投資活動使用之現金淨額 (148,012) (70,146 Financing activities 投資活動使用之現金淨額 (148,012) (70,146 Financing activities 股資活動 130,000 28,629 Financing activities 日本 15,655 Financing activities 日本 15,555 Financing activities I1,555 Fin		根據加工安排之			
Decrease in pledged bank deposits Decrease in disposal of investments Decrease in disposal of investments Decrease in trust receipt loans Decrease in trustreceipt loans Decrease in trustreceipt loans Decrease in tru			61	62	
Proceeds on disposal of investments in securities			_	16,519	
In securities  - 7,335  Net cash used in investing activities  New bank loans raised  Shew bank loans raise and shew faw faw faw faw faw faw faw faw faw fa					
Repayment of obligations under finance leases paid 形性 secret cash from financing activities 融資活動 130,000 28,629  Net cash from financing activities 融資活動 21,246 53,815  Cash and cash equivalents at end of the year 156,037 133,118  Anallysis of the balances of cash and cash equivalents 3ank balances and cash and cash equivalents 3ank balances and cash equivalents 3ank balances and cash equivalents 3ank overdraft 36,125,000 (15,673 (	•		_	7,335	
Repayment of obligations under finance leases paid 形性 secret cash from financing activities 融資活動 130,000 28,629  Net cash from financing activities 融資活動 21,246 53,815  Cash and cash equivalents at end of the year 156,037 133,118  Anallysis of the balances of cash and cash equivalents 3ank balances and cash and cash equivalents 3ank balances and cash equivalents 3ank balances and cash equivalents 3ank overdraft 36,125,000 (15,673 (	Net cash used in investing activities	投資活動使用之現金淨額	(148,012)	(70,146)	
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Proceeds on issue of shares			· ·		
Repayment of bank loans (賞選銀行貸款 (25,065) (15,573					
Dividends paid 已派股息 (21,115) (9,235 Interest paid 已付利息 (8,579) (1,776 Repayment of obligations under finance leases Finance charges on obligations under finance leases paid 已付融資租賃承擔  — (95 Net cash from financing activities 融資活動產生之現金淨額 106,468 10,292 Net increase in cash and cash equivalents 現金及現金等值增加淨額 21,246 53,815 Cash and cash equivalents at beginning of the year 133,118 79,295 Effect of foreign exchange rate changes 匯率變動之影響 1,673 — Cash and cash equivalents at end of the year 156,037 133,118  Analysis of the balances of cash and cash equivalents 銀金及現金等值結餘分析 cash equivalents 銀行結餘及現金 156,037 133,446 Bank overdraft 銀行透支 — (328					
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Net increase in cash and cash equivalents 現金及現金等值增加淨額	finance leases paid	融資費用	_	(95)	
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of the year 133,118 79,299 125	Net increase in cash and cash equivalents	現金及現金等值增加淨額	21,246	53,819	
of the year 133,118 79,299 125	Cash and cash equivalents at beginning	年初現金及現金等值			
Cash and cash equivalents at end			133,118	79,299	
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of the year 156,037 133,118  Analysis of the balances of cash and 現金及現金等值結餘分析 cash equivalents Bank balances and cash 銀行結餘及現金 156,037 133,446 Bank overdraft 銀行透支 - (328)	Cash and cash equivalents at end	年末現金及現金等值			
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cash equivalentsBank balances and cash銀行結餘及現金156,037133,446Bank overdraft銀行透支-(328)	Analysis of the balances of cash and	現金及現金等值結餘分析			
Bank balances and cash 銀行結餘及現金 156,037 133,446 3ank overdraft 銀行透支 – (328	•	27 70 m 37 m m m m 70 1/1			
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			150,057		
156 037 133 118	Balik Overdiat	M 11 K2 X	_	(320)	
130,037			156,037	133,118	