

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 HK\$'000 千港元	2004 HK\$'000 千港元 (Restated) (經重列)
Operating activities	經營活動		
Profit before taxation	稅前利潤	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 on land use rights	撥回土地使用權預付 租賃款項	200	200
Interest income	利息收入	(1,618)	(309)
(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及 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 financial instruments	衍生金融工具公平值之變動	(474)	–
Operating cash flows before movements in working capital	流動資金變動前 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 related companies	應收關連公司款項減少	–	652
(Decrease) increase in trade and other payables	貿易及其他應付款項 (減少)增加	(6,711)	25,038
Cash generated from operations	營運產生之現金	63,439	114,441
Income taxes paid	已繳付所得稅	(649)	(768)
Net cash from operating activities	經營活動產生之現金淨額	62,790	113,673
Investing activities	投資活動		
Purchases of property, plant and equipment	收購物業、廠房及設備	(141,259)	(62,145)
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	(10,088)	(22,428)
Increase in prepaid lease payments on land use rights	土地使用權預付租賃 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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Interest received	已收利息	1,618	309
Proceeds on disposal of property, plant and equipment	出售物業、廠房及設備 所得款項	1,353	107
Decrease in prepayments under processing arrangement	根據加工安排之 預付款項減少	61	62
Decrease in pledged bank deposits	已抵押銀行存款減少	–	16,519
Proceeds on disposal of investments in securities	出售證券投資所得款項	–	7,335
Net cash used in investing activities	投資活動使用之現金淨額	(148,012)	(70,146)
Financing activities	融資活動		
New bank loans raised	新增銀行貸款	130,000	28,629
Increase in trust receipt loans	信託收據貸款增加	31,118	15,652
Proceeds on issue of shares	發行股份所得款項	109	3,157
Repayment of bank loans	償還銀行貸款	(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	償還融資租賃承擔	–	(10,467)
Finance charges on obligations under finance leases paid	已付融資租賃承擔之 融資費用	–	(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	53,819
Cash and cash equivalents at beginning of the year	年初現金及現金等值	133,118	79,299
Effect of foreign exchange rate changes	匯率變動之影響	1,673	–
Cash and cash equivalents at end of the year	年末現金及現金等值	156,037	133,118
Analysis of the balances of cash and cash equivalents	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
Bank overdraft	銀行透支	–	(328)
		156,037	133,118