

# Consolidated Cash Flow Statement

## 綜合現金流動報表

Year ended 31 December 2006

截至二零零六年十二月三十一日止年度

	Notes 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before tax		78,300	66,440
Adjustments for:			
Finance costs	7	1	1
Share of profits and losses of jointly-controlled entities and an associate		(441)	122
Bank interest income	6	(4,429)	(1,455)
Dividend income from unlisted investments	6	(630)	(485)
Depreciation	6	15,228	17,731
Impairment of goodwill	6	2,169	2,200
Impairment of accounts receivable	6	1,776	93
Loss on disposal/write-off of items of property, plant and equipment	6	305	458
		92,279	85,105
Increase in an amount due to a jointly-controlled entity		10	—
Increase in inventories		(1,803)	(531)
Increase in accounts receivable		(27,237)	(11,663)
Decrease/(increase) in prepayments, deposits and other receivables		(5,796)	403
Increase in accounts payable, other payables, accruals and deposits received		15,771	9,904
Decrease in deferred revenue		(135)	(3,988)
Cash generated from operations		73,089	79,230
Interest paid		(1)	(1)
Hong Kong profits tax paid		(13,750)	(12,987)
Net cash inflow from operating activities		59,338	66,242
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchases of items of property, plant and equipment		(27,563)	(13,449)
Proceeds from disposal of items of property, plant and equipment		—	703
Proceeds from disposal of unlisted equity investment		—	78
Repayment of loan to an investee company		—	102
Additional capital contribution to a jointly-controlled entity		—	(390)
Investment in an associate		—	(2,100)
Repayment from/(advance to) an associate		226	(346)
Repayment from/(advance to) a jointly-controlled entity		332	(161)
Dividend received from unlisted investments		630	485
Interest received		4,429	1,455
Net cash outflow from investing activities		(21,946)	(13,623)

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<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>融資活動之現金流量</b>			
Issue of shares upon exercise of share options	因行使購股權發行股份	24	1,187	85
Issue of shares upon exercise of warrants	因行使認股權證發行股份	24	35,054	651
Capital element of a hire purchase contract payable	應付租購合約之資本部份		(5)	(4)
Repurchase of shares	購回股份		—	(43,335)
Share repurchase expenses	股份回購開支		—	(1,326)
Dividends paid	已付股息		(12,985)	(7,812)
Net cash inflow/(outflow) from financing activities	融資活動之現金流入 ／(流出) 淨額		23,251	(51,741)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>現金及等同現金資產 之淨增加</b>		60,643	878
Cash and cash equivalents at beginning of year	年初之現金及等同 現金資產		116,640	115,762
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>年底之現金及等同 現金資產</b>		177,283	116,640
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及等同現金資產 結餘分析</b>			
Cash and bank balances	現金及銀行結存		177,283	116,640