

## 綜合現金流量表

### CONSOLIDATED CASH FLOW STATEMENT

截至二零零四年十二月三十一日止年度 For the year ended 31 December 2004

		二零零四年 2004 千港元 HK\$'000	二零零三年 2003 千港元 HK\$'000
	附註 NOTE		
經營活動產生之現金流量	Cash flows from operating activities		
除稅前溢利	Profit before taxation	6,722	26
就下列各項作出調整：	Adjustments for:		
利息收入	Interest income	(109)	(213)
利息支出	Interest expenses	5,124	5,137
物業、廠房及設備 之折舊	Depreciation of property, plant and equipment	5,418	4,177
出售部份附屬公司產生 之虧損	Loss on partial disposal of a subsidiary	—	1
出售物業、廠房及設備 之收益	Gain on disposal of property, plant and equipment	(7,548)	(658)
附屬公司清盤產生之 淨虧損	Net loss on liquidation of subsidiaries	186	—
無形資產攤銷	Amortisation of intangible assets	4,818	3,990
應收聯營公司款項撥備	Allowance for amount due from an associate	—	2,354
應佔聯營公司業績	Share of result of an associate	149	—
撤銷呆賬撥備	Reversal of allowance for doubtful debts	(1,444)	(1,713)
陳舊存貨撥備	Allowance for obsolete inventories	—	452
開發成本撇銷	Write-off of development costs	—	1,297
作營運資金處理前經營 活動現金流量	Operating cash flows before movements in working capital	13,316	14,850
存貨之增加	Increase in inventories	(5,562)	(38,642)
應收賬款及預付款之增加	Increase in debtors and prepayments	(57,012)	(28,418)
應收聯營公司款之減少	Decrease in amounts due from associates	—	8,529
應收關聯公司款之增加	Increase in amounts due from related companies	—	(11)
應付賬款及應計費用之增加	Increase in creditors and accrued charges	6,459	30,580
應付股東之直屬控股公司 款之(減少)增加	(Decrease) increase in amount due to immediate holding company of a shareholder	(9)	31
應付聯營公司款之增加	Increase amount due to an associate	21,617	2,690
用於經營活動之現金	Cash used in operations	(21,191)	(10,391)
已付所得稅	Income taxes paid	(1,300)	(1,036)
用於經營活動之現金淨額	Net cash used in operating activities	(22,491)	(11,427)
投資活動	Investing activities		
出售物業、廠房及 設備得款	Proceeds on disposal of property, plant and equipment	21,463	5,895
抵押銀行存款之減少	Decrease in pledged bank deposits	4,695	5,226
已收利息	Interest received	109	213
購置物業、廠房及設備	Purchase of property, plant and equipment	(25,112)	(2,659)
開發成本之發生	Development cost incurred	(1,327)	(2,638)
投資於聯營公司之權益	Investment made in an associate	(1,418)	—
附屬公司清盤(扣除現金)	Liquidation of subsidiaries, net cash	29	(268)
(用於)源自投資活動 之現金淨額	Net cash (used in) from investing activities	(1,858)	6,037

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融資活動	Financing activities		
發行普通股(扣除開支)	Issue of ordinary shares, net of expenses	40,161	11,513
已付利息	Interest paid	(3,135)	(3,777)
償還銀行貸款	Repayments of bank loans	(4,121)	(2,774)
新借入銀行貸款	New bank loans raised	—	849
償還融資租賃下責任	Repayments of obligations under finance leases	(7)	(41)
		32,898	5,770
融資活動所產生之現金淨額	Net cash from financing activities		
現金及現金等價物增加淨額	Net increase in cash and cash equivalents	8,549	380
外幣滙率變動之影響	Effect of foreign exchange rate changes	108	—
於一月一日之 現金及現金等價物	Cash and cash equivalents at 1 January	28,959	28,579
於十二月三十一日之現金 及現金等價物 (銀行結餘及現金)	Cash and cash equivalents at 31 December, representing bank balances and cash	37,616	28,959