

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

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		二零零四年 2004 千港元 HK\$'000	二零零三年 2003 千港元 HK\$'000
經營活動	Operating activities		
除稅前溢利	Profit before taxation	139,048	76,285
調整項目：	Adjustments for:		
利息支出	Interest expenses	2,117	97
利息收入	Interest income	(2,049)	(3,414)
物業、廠房及設備之 攤銷及折舊	Amortisation and depreciation on property, plant and equipment	50,726	35,929
物業、廠房及設備以及 在建工程之撇銷虧損	Loss on written off of property, plant and equipment and construction-in-progress	–	94
處置物業、廠房及設備 之(收益)/虧損	(Gain)/loss on disposal of property, plant and equipment	(96)	42
商譽攤銷	Amortisation of goodwill	6,577	–
存貨撥備	Provision for inventories	184	30
存貨撇銷	Written off of inventories	–	56
撥回呆壞賬 撥備	Written back of provision for bad and doubtful debts	(477)	–
呆壞賬撥備	Provision for bad and doubtful debts	–	160
營運資金變動前的 經營現金流量	Operating cash flows before movements in working capital	196,030	109,279
存貨增加	Increase in inventories	(19,139)	(17,354)
應收賬款及其他應收款增加	Increase in accounts and other receivables	(35,439)	(11,631)
預付款項、按金及其他流動 資產減少/(增加)	Decrease/(increase) in prepayments, deposits and other current assets	418	(2,460)
應收關聯公司款項 減少/(增加)	Decrease/(increase) in amount due from a related company	46	(46)
應付賬款增加/(減少)	Increase/(decrease) in accounts payable	11,403	(8,120)
預提費用及包括應付中國 增值稅的其他應付款增加	Increase in accruals and other payables, including PRC VAT payable	537	4,745
應付董事款項增加	Increase in amounts due to directors	1,631	4,299
應付關聯公司款項減少	Decrease in amounts due to related companies	(2,673)	(59)
已付企業所得稅	Enterprise Income Tax paid	(16,364)	(6,116)
經營活動所得的現金淨額	Net cash generated from operating activities	136,450	72,537

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投資活動	Investing activities		
購置物業、廠房及設備 以及在建工程支出	Purchase of property, plant and equipment and expenditure on construction-in-progress	(126,063)	(74,747)
購置物業、廠房及設備 以及在建工程的 預付款及按金 減少／(增加)	Decrease/(increase) in prepayment and deposits paid for purchase of property, plant and equipment and construction-in-progress	28,484	(71,616)
處置物業、廠房及設備 以及在建工程 所得款	Proceeds from disposal of property, plant and equipment and construction-in-progress	170	—
已抵押存款增加	Increase in pledged deposits	(1,418)	—
已收利息	Interest received	2,049	3,414
收購附屬公司所得的 現金淨額 (附註28)	Net cash inflow from acquisition of subsidiaries (Note 28)	3,405	—
投資活動使用的現金淨額	Net cash used in investing activities	(93,373)	(142,949)
融資活動	Financing activities		
新增銀行借款	Newly raised bank loan	47,170	—
償還銀行借款	Repayment of bank loan	(94,340)	—
已付股息	Dividends paid	(19,739)	(8,144)
已付利息	Interest paid	(2,117)	(97)
發行股本支出	Share issue expenses	(1,313)	—
融資活動使用的現金淨額	Net cash used in financing activities	(70,339)	(8,241)
現金及現金等值項目減少淨額	Net decrease in cash and cash equivalents	(27,262)	(78,653)
年初現金及現金等值項目	Cash and cash equivalents at beginning of the year	254,262	332,915
年末現金及現金等值項目 結存分析 現金及銀行結存	Analysis of the balances of cash and cash equivalents at end of the year Cash and bank balances	227,000	254,262