

# Consolidated Cash Flow Statement

## 綜合現金流量表

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

		2004 二零零四年 HK\$'000 千港元	2003 二零零三年 HK\$'000 千港元
<b>OPERATING ACTIVITIES</b>	<b>經營活動</b>		
(Loss) profit before taxation	除稅前(虧損)盈利	<b>(11,668)</b>	33,607
Adjustments for:	經調整:		
Interest income	利息收入	<b>(658)</b>	(1,786)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	<b>4,249</b>	2,955
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	-	(357)
Amortisation of intangible assets	無形資產攤銷	<b>940</b>	940
Impairment loss in respect of intangible assets	無形資產減損	<b>1,645</b>	-
Impairment loss in respect of property, plant and equipment	物業、廠房及設備減損	<b>8,004</b>	-
Operating cash flows before movements in working capital	營運資本變動前之經營現金流量	<b>2,512</b>	35,359
(Increase) decrease in inventories	存貨(增加)減少	<b>(46)</b>	377
Decrease in other receivables, prepayments and deposits	其他應收款項、預付款項及按金減少	<b>19</b>	1,037
(Decrease) increase in trade and other payables	應付賬款及其他應付款項(減少)增加	<b>(8,315)</b>	6,633
Increase (decrease) in accruals	應計款項增加(減少)	<b>907</b>	(567)
Cash (used in) generated from operations	經營業務(動用)產生之現金	<b>(4,923)</b>	42,839
PRC income tax paid	已付中國所得稅	<b>(1,354)</b>	(5,889)
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b>	<b>經營活動(動用)產生之現金淨額</b>	<b>(6,277)</b>	36,950
<b>INVESTING ACTIVITIES</b>	<b>投資活動</b>		
Interest received	已收利息	<b>658</b>	1,767
Purchase of property, plant and equipment	購買物業、廠房及設備	-	(73,220)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	-	5,709
Refund of land premium of land use rights	退回土地使用權之地價	-	165

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<b>NET CASH FROM (USED IN) INVESTING ACTIVITIES</b>	投資活動產生(動用)之現金淨額	<u>658</u>	<u>(65,579)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	現金及現金等值項目減少淨額	<u>(5,619)</u>	<u>(28,629)</u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	年初之現金及現金等值項目	<u>156,477</u>	<u>185,106</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR REPRESENTED BY CASH AND BANK BALANCES</b>	相等於現金及銀行結餘之年終現金及現金等值項目	<u>150,858</u>	<u>156,477</u>