

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

		2004 千港元 HK\$'000	2003 千港元 HK\$'000
經營業務	OPERATING ACTIVITIES		
經營溢利	Profit from operations	31,831	20,997
按下列各項調整：	Adjustments for:		
呆壞賬撥備	Allowance for doubtful debts	1,856	-
陳舊及滯銷存貨撥備	Allowance for obsolete and slow moving inventories	1,223	258
利息收入	Interest income	(2,265)	(2,325)
折舊及攤銷	Depreciation and amortisation	43,500	43,804
土地及樓宇重估 (盈餘)虧絀	Revaluation (surplus) deficit on land and buildings	(602)	136
出售物業、廠房及設備 (收益)虧損	(Gain) loss on disposal of property, plant and equipment	(1,264)	279
物業、廠房及設備 減值虧損	Impairment loss on property, plant and equipment	-	3,698
出售資產予聯營公司之 未變現收益	Unrealised gain from sales of assets to an associate	1,201	-
營運資金調撥前之 經營現金流量	Operating cash flows before movements in working capital	75,480	66,847
存貨增加	Increase in inventories	(39,943)	(14,382)
貿易及其他應收款項增加	Increase in trade and other receivables	(24,903)	(22,021)
應收票據減少(增加)	Decrease (increase) in bills receivable	318	(2,135)
應收聯營公司款項減少 (增加)	Decrease (increase) in amount due from an associate	34,770	(2,251)
貿易及其他應付款項增加	Increase in trade and other payables	23,628	26,744
應付票據(減少)增加	(Decrease) increase in bills payable	(4,704)	7,072
來自經營業務之現金 (已付)退回香港利得稅	Cash generated from operations Hong Kong Profits Tax (paid) refunded	64,646 (291)	59,874 100
已付中國企業所得稅	PRC enterprise income tax paid	(3,249)	(1,174)
來自經營業務之現金淨額	NET CASH FROM OPERATING ACTIVITIES	61,106	58,800
投資業務	INVESTING ACTIVITIES		
購買物業、廠房及設備	Purchase of property, plant and equipment	(58,056)	(44,651)
收購附屬公司額外權益	Acquisition of additional interest in a subsidiary	(4,500)	-
墊付聯營公司貸款	Loan advanced to an associate	(1,333)	(41,193)
購買會所債券	Purchase of club debenture	(1,180)	-
出售物業、廠房及設備 所得款項	Proceeds from disposal of property, plant and equipment	6,539	213
已收利息	Interest received	2,265	2,325
投資業務所耗之現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(56,265)	(83,306)

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For the year ended 31 December 2004

		2004 千港元 HK\$'000	2003 千港元 HK\$'000
融資業務	FINANCING ACTIVITIES		
新增銀行貸款	New bank loans obtained	60,094	33,019
償還銀行貸款	Repayment of bank loans	(48,113)	(30,577)
信託收據貸款(減少)增加	(Decrease) increase in trust receipt loans	(24,551)	33,199
償還融資租賃責任	Repayment of obligations under finance leases	(18,239)	(10,810)
銀行借貸已付利息	Interest paid on bank borrowings	(2,893)	(3,501)
已付股息	Dividend paid	(2,754)	(2,754)
融資租賃責任已付利息	Interest paid on obligations under finance leases	(663)	(517)
少數股東貸款	Loan from a minority shareholder	-	3,784
少數股東投入之股本	Share capital injected by a minority shareholder	-	38
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(耗於)來自融資業務 之現金淨額	NET CASH (USED IN) FROM FINANCING ACTIVITIES	(37,119)	21,881
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現金及現金等值項目 減少淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(32,278)	(2,625)
現金及現金等值項目 承前	CASH AND CASH EQUIVALENTS BROUGHT FORWARD	66,346	68,718
匯率變動之影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGES	-	253
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現金及現金等值項目 結轉	CASH AND CASH EQUIVALENTS CARRIED FORWARD	34,068	66,346
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現金及現金等值項目 結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
銀行結餘及現金	Bank balances and cash	34,868	66,346
銀行透支	Bank overdrafts	(800)	-
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		34,068	66,346
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