

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31st December, 2005 截至二零零五年十二月三十一日止年度

		2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (As restated) (重列)
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	10,550	9,371
Adjustments for:	經調整：		
Amortisation of goodwill	商譽攤銷	-	283
Depreciation	折舊	13,016	11,141
Dividend income	股息收入	(76)	(52)
Gain on disposal of investments held for trading	出售持作買賣投資之收益	(26)	-
Gain on disposal of unlisted equity securities	出售非上市股本證券之收益	-	(84)
Interest income	利息收入	(104)	(40)
Interest on bank loans wholly repayable within five years	於五年內悉數償還之 銀行貸款利息	285	191
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房及設備之 虧損(收益)	4	(182)
Gains on change in fair value of investments held for trading/ listed trading securities	持作買賣投資／上市買賣 證券之公平值變動之收益	(67)	(377)
Operating cash flows before movements in working capital	營運資金變動前的 經營現金流量	23,582	20,251
Increase in inventories	存貨增加	(5,834)	(10,127)
Increase in trade and other receivables	應收貿易賬款及其他應收款項增加	(5,523)	(8,717)
Increase in trade and other payables	應付貿易賬款及其他應付款項增加	7,444	6,242
Cash generated from operations	來自經營業務產生的現金	19,669	7,649
Hong Kong Profits Tax paid	繳付香港利得稅	139	(569)
Taxation in other jurisdictions paid	繳付其他司法權區稅項	(1,440)	(1,184)
NET CASH FROM OPERATING ACTIVITIES	來自經營業務產生的 現金淨額	18,368	5,896

		2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元 (As restated) (重列)
INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購買物業、廠房及設備	(18,850)	(31,966)
Deposits paid to acquisition of property, plant and equipment	收購物業、廠房及設備已付之訂金	(7,867)	-
Prepaid lease payments paid	已付預付租賃款項	(6,628)	-
Proceeds from disposal of investments held for trading	出售持作買賣投資所得款項	1,511	-
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	121	700
Interest received	已收利息	104	40
Dividends received	已收股息	73	52
Proceeds from disposal of unlisted equity securities	出售非上市股本證券所得款項	-	1,243
Purchase of unlisted equity securities	購入非上市股本證券	-	(1,500)
NET CASH USED IN INVESTING ACTIVITIES	用作投資活動的現金淨額	(31,536)	(31,431)
FINANCING ACTIVITIES	融資活動		
Repayment of bank loans	償還銀行貸款	(5,084)	(3,327)
Interest paid	已付利息	(285)	(191)
Dividends paid	已付股息	-	(4,400)
New bank loans raised	新籌集銀行貸款	-	8,000
NET CASH (USED IN) FROM FINANCING ACTIVITIES	(用作) 來自融資活動的現金淨額	(5,369)	82
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少淨額	(18,537)	(25,453)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	承前現金及現金等價物	36,671	62,124
CASH AND CASH EQUIVALENTS CARRIED FORWARD, represented by bank balances and cash	現金及現金等價物結轉 由銀行結餘及現金組成	18,134	36,671