

綜合現金流量表

CONSOLIDATED CASH FLOW STATEMENT

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

		二零零五年 2005 千港元 HK\$'000	二零零四年 2004 千港元 HK\$'000
經營活動產生之現金流量	Cash flows from operating activities		
除稅前(虧損)溢利	(Loss) profit before taxation	(29,874)	6,722
就下列各項作出調整：	Adjustments for:		
利息收入	Interest income	(154)	(109)
利息開支	Interest expenses	5,889	5,124
物業、廠房及設備之折舊	Depreciation of property, plant and equipment	7,203	5,418
出售物業、廠房及設備之虧損(收益)	Loss (gain) on disposal of property, plant and equipment	45	(7,548)
附屬公司清盤產生之虧損	Loss on liquidation of subsidiaries	—	186
無形資產攤銷	Amortisation of intangible assets	5,016	4,818
商譽減值虧損	Impairment loss on goodwill	2,668	—
應佔聯營公司業績	Share of result of an associate	259	149
呆賬撥備(撥備撥回)	Allowance (reversal of allowance) for doubtful debts	5,178	(1,444)
應收聯營公司款項撥備	Allowance for amount due from an associate	27,633	—
陳舊存貨撥備	Allowance for obsolete inventories	274	—
開發成本撤銷	Write-off of development costs	228	—
公司間結餘外幣匯率變動之影響	Effect of foreign exchange rate changes on intercompany balances	(1,017)	—
作營運資金處理前經營活動現金流量	Operating cash flows before movements in working capital	23,348	13,316
存貨之減少(增加)	Decrease (increase) in inventories	22,754	(5,562)
貿易及其他應收款增加	Increase in trade and other receivables	(45,342)	(57,012)
應收聯營公司款之增加	Increase in amounts due from associates	(8,466)	—
貿易及其他應付款增加	Increase in trade and other payables	16,071	6,459
應付關連公司款之增加	Increase in amounts due to related companies	592	—
應付聯營公司款之(減少)增加	(Decrease) increase in amount due to an associate	(887)	21,617
應付股東之直屬控股公司款之減少	Decrease in amount due to immediate holding company of a shareholder	(923)	(9)
源自(用於)經營之現金	Cash generated from (used in) operations	7,147	(21,191)
已獲退還(已付)所得稅	Income taxes refunded (paid)	31	(1,300)
源自(用於)經營活動之現金淨額	Net cash generated from (used in) operating activities	7,178	(22,491)

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投資活動	Investing activities		
出售物業、廠房及 設備所得款	Proceeds on disposal of property, plant and equipment	184	21,463
抵押銀行存款之(增加)減少	(Increase) decrease in pledged bank deposits	(87)	4,695
已收利息	Interest received	154	109
購置物業、廠房及設備	Purchase of property, plant and equipment	(13,846)	(25,112)
已付開發成本	Development cost paid	(2,418)	(1,327)
向聯營公司出資	Capital contribution to an associate	(7,640)	(1,418)
附屬公司清盤(扣除現金)	Liquidation of subsidiaries, net of cash	—	(268)
少數股東出資	Capital contribution from minority shareholders	1,413	—
用於投資活動之現金淨額	Net cash used in investing activities	(22,240)	(1,858)
融資活動	Financing activities		
發行普通股(扣除開支)	Issue of ordinary shares, net of expenses	—	40,161
已付利息	Interest paid	(3,905)	(3,135)
償還銀行貸款	Repayments of bank loans	(471)	(4,121)
新借入貸款	New loans raised	4,717	—
償還融資租賃下責任	Repayments of obligations under finance leases	—	(7)
融資活動所產生之現金淨額	Net cash from financing activities	341	32,898
現金及現金等價物增加淨額	Net increase in cash and cash equivalents	(14,721)	8,549
外幣匯率變動之影響	Effect of foreign exchange rate changes	(508)	108
於一月一日之現金及現金等價物	Cash and cash equivalents at 1 January	37,616	28,959
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	22,387	37,616

2005

航天科技通信有限公司

年報