

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

	附註 Notes	2005 千港元 HK\$'000	2004 千港元 HK\$'000 (重列) (restated)
經營業務	OPERATING ACTIVITIES		
除稅前溢利	Profit before taxation	28,767	58,883
按下列各項調整：	Adjustments for:		
應佔聯營公司溢利	Share of result of an associate	5,453	(8,376)
出售附屬公司收益	Gain on disposal of a subsidiary	(2,227)	-
負商譽撥回收入	Negative goodwill released to income	-	(726)
視作出售聯營公司權益收益	Gain on deemed disposal of interest in an associate	(1,106)	(22,568)
融資成本	Finance costs	3,622	3,556
呆壞賬撥備	Allowance for doubtful debts	6,063	1,856
陳舊及滯銷存貨撥備	Allowance for obsolete and slow moving inventories	2,797	1,223
利息收入	Interest income	(1,820)	(2,265)
投資物業公平值減少	Decrease in fair value of investments properties	1,109	-
折舊及攤銷	Depreciation and amortisation	33,813	43,337
重估樓宇(盈餘)虧絀	Revaluation (surplus) deficit on buildings	(224)	623
出售物業、廠房及設備收益	Gain on disposal of property, plant and equipment	(3,730)	(1,264)
出售資產予聯營公司之未變現收益	Unrealised gain from sales of assets to an associate	349	1,201
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營運資金調撥前之經營現金流量	Operating cash flows before movements in working capital	72,866	75,480
存貨減少(增加)	Decrease (increase) in inventories	29,465	(39,943)
貿易及其他應收款項減少/(增加)	Decrease/(increase) in trade and other receivables	2,737	(24,903)
應收票據(增加)/減少	(Increase)/decrease in bills receivable	(1,619)	318
應收聯營公司款項減少	Decrease in amount due from an associate	677	34,770
應收關連公司款項增加	Increase in amount due from a related company	(7,806)	-
貿易及其他應付款項增加	Increase in trade and other payables	3,368	23,628
應付票據增加/(減少)	Increase/(decrease) in bills payable	1,286	(4,704)
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來自經營業務之現金	Cash generated from operations	100,974	64,646
已付香港利得稅	Hong Kong Profits Tax paid	(3,208)	(291)
已付中國企業所得稅	PRC enterprise income tax paid	(3,369)	(3,249)
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來自經營業務之現金淨額	NET CASH FROM OPERATING ACTIVITIES	94,397	61,106

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投資業務	INVESTING ACTIVITIES		
購買物業、廠房及設備	Purchase of property, plant and equipment	(33,782)	(58,056)
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)
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 on disposal of property, plant and equipment	17,970	6,539
出售可換股債券及認股權證所得款項	Proceeds on disposal of convertible debentures and warrants	32,120	—
出售附屬公司	Disposal of a subsidiary	5,756	—
已收利息	Interest received	1,225	2,265
來自(耗於)投資業務之現金淨額	NET CASH FROM (USED IN) INVESTING ACTIVITIES	23,289	(56,265)
融資業務	FINANCING ACTIVITIES		
新增銀行貸款	New bank loans obtained	15,000	60,094
償還銀行貸款	Repayment of bank loans	(38,915)	(48,113)
信託收據貸款減少	Decrease in trust receipt loans	(14,065)	(24,551)
償還融資租賃責任	Repayment of obligations under finance leases	(12,580)	(18,239)
銀行借貸已付利息	Interest paid on bank borrowings	(2,907)	(2,893)
已付股息	Dividend paid	(5,508)	(2,754)
融資租賃責任已付利息	Interest paid on obligations under finance leases	(715)	(663)
耗於融資業務之現金淨額	NET CASH USED IN FINANCING ACTIVITIES	(59,690)	(37,119)
現金及現金等值項目增加(減少)淨額	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	57,996	(32,278)
現金及現金等值項目承前	CASH AND CASH EQUIVALENTS BROUGHT FORWARD	34,068	66,346
現金及現金等值項目結轉	CASH AND CASH EQUIVALENTS CARRIED FORWARD	92,064	34,068
現金及現金等值項目結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
銀行結存及現金	Bank balances and cash	92,064	34,868
銀行透支	Bank overdrafts	—	(800)
		92,064	34,068