

# Consolidated Cash Flow Statement

# 綜合現金流量表

		2006 HK\$'000 港幣千元	2005 HK\$'000 港幣千元 (restated) (經重列)
<b>Operating activities</b>	經營活動		
Profit from ordinary activities before taxation	除稅前正常業務盈利	42,433	78,418
Adjustments for:	調整項目:		
– Finance costs	– 財務費用	6,159	5,037
– Cost of financial restructuring	– 財務重組費用	–	1,142
– Loss on disposal of properties	– 出售物業虧損	–	68
– Write back of provision for properties held for sale	– 撥回待售物業減值撥備	–	(913)
– Loss on disposal of property, plant and equipment	– 出售物業、廠房及設備虧損	47	197
– Depreciation	– 折舊	24,225	15,378
– Interest income	– 利息收入	(279)	(132)
– Equity-settled share option expenses	– 以股本結算購股權開支	2,332	–
– Foreign exchange loss	– 匯兌虧損	4,322	2,300
<b>Operating profit before changes in working capital</b>	營運資金變動前經營盈利	79,239	101,495
Increase in inventories	存貨增加	(6,166)	(84,561)
Increase in trade and other receivables (Decrease)/increase in trade and other payables	應收賬款及其他應收款增加 (減少)/增加	(12,079)	(18,052)
(Decrease)/increase in employee benefit obligations	僱員福利義務(減少)/增加	(1,431)	620
<b>Cash generated from operations</b>	經營業務產生的現金	46,667	75,167
Tax paid	已付稅項		
– Hong Kong Profits Tax	– 香港利得稅	(21,008)	(6,715)
– Overseas tax	– 海外稅項	(19,800)	(5,261)
<b>Net cash generated from operating activities</b>	經營活動產生的現金淨額	5,859	63,191
<b>Investing activities</b>	投資活動		
Payment to acquire property, plant and equipment	支付購入物業、廠房及設備的付款	(36,107)	(22,139)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	13	163
Net proceeds from sale of properties held for sale	出售待售物業所得淨款項	–	1,276
Decrease in pledged bank deposits	已抵押銀行存款減少	–	792
Interest received	已收利息	279	132
<b>Net cash used in investing activities</b>	投資活動所用的現金淨額	(35,815)	(19,776)

		2006 HK\$'000 港幣千元	2005 HK\$'000 港幣千元 (restated) (經重列)
<b>Financing activities</b>	<b>融資活動</b>		
Capital element of finance lease rentals paid	已付融資租賃租金的本金部分	(516)	(475)
Repayment to minority interests	償還少數股東墊款	-	(1,497)
Proceeds from new bank loan	新造銀行貸款所得款項	77,000	-
Repayment of bank loans	償還銀行貸款	(40,722)	(16,955)
Proceeds from shares issued under open offer	公開發售發行股份所得款項	-	35,546
Capital reorganisation and share issue expenses paid	已付股本重組及股份發行開支	-	(5,391)
Interest element of finance lease rentals paid	已付融資租賃租金的利息部分	(60)	(47)
Other borrowing costs paid	已付其他借貸成本	(6,087)	(5,020)
Payment of cost of financial restructuring	支付財務重組費用的付款	-	(3,660)
Dividend paid to a minority shareholder	已付少數股東股息	-	(3,538)
<b>Net cash generated from / (used in) financing activities</b>	<b>融資活動產生 / (所用) 的現金淨額</b>	<b>29,615</b>	<b>(1,037)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>現金及現金等價物 (減少) / 增加淨額</b>	<b>(341)</b>	<b>42,378</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>於年初的現金及現金等價物</b>	<b>81,825</b>	<b>39,277</b>
<b>Effect of foreign exchange rates changes</b>	<b>外幣匯率變動的影響</b>	<b>1,215</b>	<b>170</b>
<b>Cash and cash equivalents at end of year</b>	<b>於年底的現金及現金等價物</b>	<b>82,699</b>	<b>81,825</b>
<b>Analysis of balances of cash and cash equivalents</b>	<b>現金及現金等價物結餘分析</b>		
<b>Cash at bank and in hand</b>	<b>銀行存款及現金</b>	<b>101,249</b>	<b>81,825</b>
<b>Bank overdrafts</b>	<b>銀行透支</b>	<b>(18,550)</b>	<b>-</b>
		<b>82,699</b>	<b>81,825</b>

The notes on pages 87 to 168 form part of these financial statements.

第 87 至第 168 頁的附註屬本財務報表一部分。