

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

YEAR ENDED 31 DECEMBER 2006 截至二零零六年十二月三十一日止年度

	Notes 附註	2006 HK\$'000 二零零六年 千港元	2005 HK\$'000 二零零五年 千港元
Operating activities	經營業務		
(Loss)/Profit before tax	除稅前(虧損)/溢利	(25,298)	43,424
Adjustments for:	調整:		
Finance costs	財務成本	4,419	2,609
Interest income	利息收入	(1,191)	(882)
Depreciation of property, plant and equipment	物業、廠房及設備折舊	20,830	18,490
Amortisation of land lease payments	土地租賃付款之攤銷	300	284
Non-cash items included in loss on disposal of subsidiaries	計入出售附屬公司虧損之非現金項目	24,629	-
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	81	-
Write-down of property, plant and equipment	撇減物業、廠房及設備	8,970	1,583
Loss on disposal of subsidiary companies	出售附屬公司之虧損	1,351	-
(Surplus)/deficit on revaluation of leasehold land and buildings	重估租賃土地及樓宇之所得(盈餘)/虧絀	(1,361)	2,667
Share-based payments expense	以股份為基礎付款之開支	802	1,964
Operating cashflow before movements in working capital	經營資金變動前之經營現金現金流量	33,532	70,139
Decrease/(Increase) in inventories	存貨減少/(增加)	66,429	(97,358)
Increase in trade receivables	應收貿易賬項增加	(7,714)	(8,180)
(Increase)/decrease in prepayments, deposits and other receivables	預付款項、訂金及其他應收款項(增加)/減少	(23,958)	20,545
Decrease in trade payables	應付貿易賬項減少	(11,061)	(1,141)
(Decrease)/increase in other payables and accruals	其他應付款項及應計款項(減少)/增加	(530)	2,218
Cash generated from/(used in) operations	經營業務帶來/(所耗)之現金	56,698	(13,777)
Interest received	已收利息	1,191	882
Taxes paid	已付稅項	(1,414)	(1,215)
Net cash from/(used in) operating activities	經營業務之所得/(所耗)現金淨額	56,475	(14,110)

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		附註		
Net cash from/(used in) operating activities	經營業務帶來／(所耗) 現金淨額		56,475	(14,110)
Investing activities	投資活動			
Acquisition of construction in progress	收購在建工程		(12,668)	(11,592)
Acquisition of property, plant and equipment	收購物業、廠房及設備		(11,813)	(40,786)
Prepaid lease rental	預付租金		(3,163)	(4,605)
Proceeds on disposal of subsidiary companies	出售附屬公司之所得款項	24	(323)	-
Net cash used in investing activities	投資活動所耗現金淨額		(27,967)	(56,983)
Financing activities	融資活動			
Proceeds from issue of Offer Shares	發行發售股份之所得款項		28,800	-
Offer Shares issue expenses	發行發售股份開支		(1,001)	-
Proceeds from issue of Placing Shares	發行配售股份之所得款項		25,632	-
Placing Shares issue expenses	發行配售股份開支		(569)	-
New bank loans raised	新借銀行貸款		-	67,002
Repayment of bank loans	償還銀行貸款		(50,336)	(16,667)
Repayment of obligation under finance lease	償還融資租約承擔		-	(175)
Dividend paid	已付股息		-	(17,280)
Interest paid	已付利息		(4,419)	(2,609)
Net cash (used in)/from financing activities	融資活動(所耗)／帶來現金淨額		(1,893)	30,271
Net increase/(decrease) in cash and cash equivalents	現金及現金等值項目之增加／(減少)淨額		26,615	(40,822)
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目		67,144	105,795
Effect of foreign exchange rate changes, net	匯率變動之影響·淨額		7,494	2,171
Cash and cash equivalents at end of year	年終之現金及現金等值項目		101,253	67,144
Analysis of balance of cash and cash equivalents	現金及現金等值項目結餘分析			
Cash and cash equivalents	現金及現金等值項目		101,253	67,144