

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

For the year ended 31 December 2006
(Expressed in Hong Kong dollars)

截至二零零六年十二月三十一日年度
(以港元為單位)

	Note	2006	2005
	附註	二零零六年	二零零五年
		\$'000	\$'000
		千元	千元
Operating activities	經營活動		
Profit before taxation	除稅前溢利	20,885	28,991
Adjustments for:	就下列各項作出調整：		
– Interest income	– 利息收入	3	(2,374)
– Depreciation	– 折舊	12(a)	19,911
– Amortisation	– 攤銷	14	36
– Impairment loss on intangible assets	– 無形資產減值虧損	14	–
– Gains on disposal of fixed assets	– 出售固定資產收益	3	(1,667)
– Surplus on revaluation of land and buildings	– 重估土地及樓宇盈餘	12(d)	–
– Write back of trade and other payables	– 應付貿易賬款及 其他應付款項回撥	3	(281)
– Finance costs	– 融資成本	4(a)	1
– Equity settled share-based payment expenses	– 以股份為基礎之股本 付款開支	4(c)	612
– Foreign exchange gain	– 匯兌收益		(790)
Operating profit before changes in working capital	營運資金變動前之經營溢利	34,484	45,104
(Increase)/decrease in inventories	存貨(增加)/減少	(27,536)	24,332
Decrease/(increase) in trade receivables	應收貿易賬款減少/(增加)	26,129	(18,692)
Increase in prepayments, deposits and other receivables	預付款項、按金及其他 應收款項之增加	(3,514)	(1,332)
(Decrease)/increase in trade payables	應付貿易賬款(減少)/增加	(1,482)	20,637
Increase in accrued expenses and other payables	應計費用及其他應付 款項增加	3,008	1,710
Cash generated from operations	經營業務產生之現金	31,089	71,759
Tax paid	已付稅項		
– Hong Kong Profits Tax paid	– 已付香港利得稅	(1,221)	(1,601)
– PRC tax paid	– 已付中國稅項	(774)	(1,181)
Net cash generated from operating activities	經營活動所得之現金淨額	29,094	68,977

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		2006 二零零六年	2005 二零零五年
	Note 附註	\$'000 千元	\$'000 千元
Investing activities	投資活動		
Interest received	已收利息	4,161	2,329
Payment for purchase of fixed assets	購置固定資產付款	(29,672)	(20,747)
Payment for purchase of other equity securities	購入其他股本證券付款	(1,684)	-
Net increase in deposits with banks and other financial institutions with more than three months of maturity when placed	存入銀行及其他財務機構時到期日多於三個月之存款淨增加	(17,230)	(6,424)
Proceeds from disposal of fixed assets	出售固定資產所得款項	1,903	-
Net cash used in investing activities	投資活動所用之現金淨額	(42,522)	(24,842)
Financing activities	融資活動		
Dividends paid	已付股息	(8,146)	(8,459)
Interest paid on bank and other loans	已付銀行及其他貸款之利息	(1)	(4)
Net cash used in financing activities	融資活動所用之現金淨額	(8,147)	(8,463)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物之(減少)/增加淨額	(21,575)	35,672
Cash and cash equivalents at 1 January	於一月一日之現金及現金等價物	157,375	121,386
Effect of foreign exchange rate changes	匯率變動影響	790	317
Cash and cash equivalents at 31 December	於十二月三十一日之現金及現金等價物	136,590	157,375

The notes on pages 64 to 124 form part of these financial statements. 第64至124頁之附註為此財務報表之一部份。