

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31 December 2006

截至二零零六年十二月三十一日止年度

	Note 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	4,500	28,767
Adjustments for:	按下列各項調整：		
Finance costs	融資成本	3,603	3,622
Allowance for doubtful debts	呆壞賬撥備	1,862	6,063
(Reversal) allowance for obsolete and slow moving inventories	陳舊及滯銷存貨 (撥回)撥備	(2,394)	2,797
Interest income	利息收入	(3,661)	(1,820)
(Increase) decrease in fair value of investments properties	投資物業公平值 (增加)減少	(1,090)	1,109
Depreciation and amortisation	折舊及攤銷	31,406	33,813
Revaluation surplus on buildings	樓宇重估盈餘	(86)	(224)
Loss (gain) on disposal of property, plant and equipment	出售物業、廠房 及設備之虧損(收益)	1,026	(3,730)
Loss on fair value changes on derivative financial instruments	衍生金融工具 公平值變動虧損	2,032	—
Impairment loss on available-for-sale investment	可供出售投資之 減值虧損	17,000	—
Unrealised gain from sales of assets to an associate	出售資產予聯營公司 之未變現收益	—	349
Share of loss of an associate	應佔聯營公司虧損	—	5,453
Gain on disposal of a subsidiary	出售附屬公司收益	—	(2,227)
Gain on deemed disposal of interest in an associate	視作出售聯營公司 權益之收益	—	(1,106)
Operating cash flows before movements in working capital	營運資金調撥前 之經營現金流量	54,198	72,866
(Increase) decrease in inventories	存貨(增加)減少	(32,056)	29,465
(Increase) decrease in trade and other receivables	貿易及其他應收款項 (增加)減少	(4,751)	2,737
Increase in bills receivable	應收票據增加	(628)	(1,619)
Decrease in amount due from an associate	應收聯營公司款項 減少	—	677
Decrease (increase) in amount due from a related company	應收關連公司款項 減少(增加)	7,806	(7,806)
Increase in trade and other payables	貿易及其他應付款項 增加	15,345	3,368
(Decrease) increase in bills payable	應付票據(減少)增加	(876)	1,286

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Cash generated from operations	來自經營業務之現金	39,038	100,974
Hong Kong Profits Tax paid	已付香港利得稅	(2,445)	(3,208)
PRC enterprise income tax paid	已付中國企業所得稅	(1,216)	(3,369)
NET CASH FROM OPERATING ACTIVITIES	來自經營業務 之現金淨額	35,377	94,397
INVESTING ACTIVITIES	投資業務		
Purchase of property, plant and equipment	購買物業、廠房 及設備	(32,307)	(33,782)
Proceeds on disposal of property, plant and equipment	出售物業、廠房 及設備所得款項	279	17,970
Interest received	已收利息	3,661	1,225
Proceeds on disposal of convertible debentures and warrants	出售可換股債券及 認股權證所得款項	—	32,120
Disposal of a subsidiary	出售附屬公司	28	5,756
NET CASH (USED IN) FROM INVESTING ACTIVITIES	(耗於)來自投資業務 之現金淨額	(28,367)	23,289
FINANCING ACTIVITIES	融資業務		
New bank loans obtained	新增銀行貸款	20,500	15,000
Repayment of bank loans	償還銀行貸款	(35,083)	(38,915)
Decrease in trust receipt loans	信託收據貸款減少	—	(14,065)
Repayment of obligations under finance leases	償還融資租賃責任	(7,690)	(12,580)
Interest paid on bank loans	銀行貸款已付利息	(2,919)	(2,907)
Interest paid on obligations under finance leases	融資租賃責任 已付利息	(684)	(715)
Dividend paid	已付股息	(5,460)	(5,508)
Payment for repurchase of shares	購回股份之付款	(2,075)	—

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NET CASH USED IN FINANCING ACTIVITIES	耗於融資業務 之現金淨額	(33,411)	(59,690)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 (減少)增加淨額	(26,401)	57,996
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	現金及現金等值 項目承前	92,064	34,068
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	227	—
CASH AND CASH EQUIVALENTS CARRIED FORWARD, represented by bank balances and cash	現金及現金等值 項目結轉 指銀行結存及現金	65,890	92,064