

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 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Profit before tax	除稅前溢利	102,579	56,394
Adjustments for:	調整:		
Finance costs	融資成本	7	791
Bank interest income	銀行利息收入	6	(718)
Depreciation	折舊	8	9,069
Amortisation of prepaid land lease payments	預付土地租賃款項之攤銷	8	58
Loss on write-off of items of property, plant and equipment	撇銷物業、廠房及設備項目之虧損	8	938
Gain on disposal of items of property, plant and equipment	出售物業、廠房及設備項目之收益	8	(267)
Impairment allowances for bad and doubtful debts	呆壞賬減值撥備	8	565
Provision for obsolete inventories, net	陳舊存貨撥備，淨額		1,181
Changes in fair value of an investment property	投資物業公平值變動	6	(2,200)
Equity-settled share option expenses	以股權支付之購股權開支		584
		110,568	70,612
Increase in inventories	存貨增加	(24,082)	(37,800)
Increase in trade receivables	應收貿易賬款增加	(13,313)	(998)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少/(增加)	(3,142)	3,982
Increase/(decrease) in trade and bills payables	應付貿易賬款及應付票據增加/(減少)	(15,666)	27,760
Increase/(decrease) in other payables and accruals	其他應付款項及應計款項增加/(減少)	24,210	(1,474)
Decrease in deferred liabilities	遞延負債減少	(1,227)	(992)
Cash generated from operations	經營所得現金	77,348	61,090
Hong Kong profits tax paid	已付香港利得稅	(469)	(421)
Overseas tax paid	已付海外稅項	(17,081)	(13,944)
Net cash inflow from operating activities	經營業務之現金流入淨額	59,798	46,725
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Interest received	已收利息	2,869	718
Purchases of items of property, plant and equipment	購置物業、廠房及設備項目	16	(7,875)
Deposits paid for land use rights	就土地使用權支付之按金	36	(16,647)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備之所得款項	6	295
Net cash outflow from investing activities	投資活動之現金流出淨額	(21,647)	(5,409)

Consolidated Cash Flow Statement (continued)

綜合現金流量表 (續)

Year ended 31 December 2006
截至二零零六年十二月三十一日止年度

			2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
	Notes 附註			
CASH FLOWS FROM FINANCING ACTIVITIES		融資活動之現金流量		
Dividends paid to minority shareholders		向少數股東支付之股息	(3,810)	(635)
Advance from the ultimate holding company	34	最終控股公司墊款	15,841	-
Proceeds from issue of shares	31(f)	股份發行所得款項	362,000	-
Share issue expenses		股份發行開支	(30,930)	-
Dividends paid		已付股息	-	(150,000)
Interest paid		已付利息	(1,545)	(791)
New bank loans		新增銀行貸款	-	30,000
Repayment of bank loans		償還銀行貸款	(3,705)	(1,825)
Net cash inflow/(outflow) from financing activities		融資活動之現金流入/ (流出)淨額	337,851	(123,251)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		現金及現金等價物之 增加/(減少)淨額	376,002	(81,935)
Cash and cash equivalents at beginning of year		年初之現金及 現金等價物	49,510	130,275
Effect of foreign exchange rate changes, net		匯率變動之影響, 淨額	5,713	1,170
CASH AND CASH EQUIVALENTS AT END OF YEAR		年末之現金及 現金等價物	431,225	49,510
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		現金及現金等價物結餘 之分析		
Cash and bank balances	23	現金及銀行結餘	87,891	45,484
Non-pledged time deposits with original maturity of less than three months when acquired	23	於購入時原到期日為 三個月內之無抵押 定期存款	343,334	4,026
			431,225	49,510