

綜合現金流量表

Consolidated Cash Flow Statement

截至二零零五年三月三十一日止年度
For the year ended 31st March, 2005

		二零零五年 2005 千港元 HK\$'000	二零零四年 2004 千港元 HK\$'000
經營業務之現金流	Cash flows from operating activities		
除稅前溢利	Profit before taxation	179,234	124,334
經以下調整：	Adjustments for:		
商譽攤銷	Amortisation of goodwill	444	-
無形資產攤銷	Amortisation of intangible assets	1,000	1,000
物業、廠房及設備 之折舊及攤銷	Depreciation and amortisation of property, plant and equipment	38,892	34,141
物業、廠房及設備 之減值準備	Impairment loss of property, plant and equipment	1,366	-
回沖物業、廠房及 設備之減值準備	Reversal of impairment loss of property, plant and equipment	(339)	-
利息費用	Interest expenses	4,626	3,041
出售物業、廠房及 設備之虧損	Loss on disposal of property, plant and equipment	965	1,380
清理附屬公司之盈利	Gain on disposal of subsidiaries	-	(91)
利息收入	Interest income	(750)	(648)
折算往來公司賬戶 餘額之匯兌差額	Effect of foreign exchange rate changes on inter-company balances	(1,045)	(1,188)
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未計營運資金變動前 之經營業務現金流	Operating cash flows before movements in working capital	224,393	161,969
存貨增加	Increase in inventories	(71,469)	(20,023)
應收賬款增加	Increase in trade debtors	(153,099)	(104,287)
其他應收賬款及 預付款增加	Increase in other debtors and prepayments	(18,781)	(6,737)
應付賬款及應計費用增加	Increase in creditors and accrued charges	96,087	45,508
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營運所產生之淨現金	Net cash generated from operations	77,131	76,430
支付香港利得稅	Hong Kong Profits Tax paid	(877)	(22)
支付中國大陸之企業 所得稅	Enterprise Income Tax in Mainland China paid	(8,568)	(4,821)
支付利息	Interest paid	(4,626)	(3,041)
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經營業務所產生之 淨現金收入	Net cash from operating activities	63,060	68,546

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	附註 Note		
投資業務所產生之現金流	Cash flows from investing activities		
購買物業、廠房及設備	Purchase of property, plant and equipment	(131,346)	(152,453)
出售物業、廠房及設備所收之款項	Proceeds from disposal of property, plant and equipment	2,039	2,314
收購附屬公司，扣除所購入之現金	Purchase of subsidiaries, net of cash and cash equivalents acquired	3,907	-
已收利息	Interest received	750	648
增加已抵押銀行存款	Increase in pledged bank deposits	(3,914)	-
投資業務所產生之淨現金支出	Net cash used in investing activities	<u>(128,564)</u>	<u>(149,491)</u>
融資業務所產生之現金流	Cash flows from financing activities		
籌借銀行貸款	Bank loans raised	408,133	187,416
發行股份所得款項	Shares issued for cash	7,703	10,833
償還銀行貸款	Repayment of bank loans	(187,432)	(55,268)
支付股息	Dividends paid	(49,195)	(41,974)
進口貸款之現金支出淨額	Net cash outflow from import loans	-	(35,438)
支付附屬公司之少數股東股息	Dividends paid to minority shareholders of subsidiaries	(46,930)	(8,151)
少數股東之資本貢獻	Capital contribution from minority shareholders	3,300	-
融資業務所產生之淨現金收入	Net cash from financing activities	<u>135,579</u>	<u>57,418</u>
淨現金及現金等額增加(減少)	Net increase (decrease) in cash and cash equivalents	70,075	(23,527)
年初時之現金及現金等額	Cash and cash equivalents at beginning of the year	101,596	125,050
匯率變動所產生之影響	Effect of foreign exchange rate changes	330	73
年終時之現金及現金等額	Cash and cash equivalents at end of the year	<u>172,001</u>	<u>101,596</u>
現金及現金等額分析	Analysis of balances of cash and cash equivalents		
短期銀行存款	Short term bank deposits	9,578	4,881
銀行結餘及現金	Bank balances and cash	163,174	98,531
銀行透支	Bank overdrafts	(751)	(1,816)
		<u>172,001</u>	<u>101,596</u>