

Consolidated cash flow statement 綜合現金流量表

Year ended 31 March 2005 截至二零零五年三月三十一日止年度

in HK\$ thousand	Notes 附註	2005	2004	港幣千元
Cash flows from operating activities				營運業務之現金流量
Profit before tax		225,038	141,852	除稅前溢利
Adjustments for:				經調整：
Finance costs	9	635	4,387	融資成本
Interest income	5	(1,789)	(1,233)	利息收入
Inventory provision	6	34,645	18,285	存貨撥備
Loss on disposal of fixed assets	6	2,982	6,296	出售固定資產之虧損
Depreciation	6	47,600	48,997	折舊
Negative goodwill recognised as income upon liquidation of a subsidiary	5	–	(5,199)	確認一附屬公司清盤時之負商譽
Write-back of impairment in value of leasehold land and buildings	5	(8,000)	–	租賃土地及樓宇減值撥回
Operating profit before working capital changes		301,111	213,385	營運資金變動前的營運溢利
(Increase)/decrease in inventories		(65,815)	31,564	存貨(增加)/減少
(Increase)/decrease in debtors		(21,985)	11,804	應收賬款(增加)/減少
Decrease in bills receivable		118	7,446	應收票據減少
(Increase)/decrease in deposits paid		(5,227)	5,182	已付按金(增加)/減少
(Increase)/decrease in prepayments and other receivables		(19,220)	3,766	預付款項及其他應收賬項(增加)/減少
Increase/(decrease) in creditors and accruals		54,867	(22,749)	應付賬款及應計賬項增加/(減少)
Increase/(decrease) in bills payable		15,936	(32,695)	應付票據增加/(減少)
Increase in amount due to related companies		153	7,245	應付關連公司款項增加
Decrease in provisions		(125)	–	撥備減少
Cash generated from operations		259,813	224,948	營運業務所得之現金
Interest paid		(635)	(4,387)	已付利息
Hong Kong profits tax paid		(15,414)	(1,987)	已付香港利得稅
Overseas taxes (paid)/refunded		(6,043)	1,846	(已付)/獲退還之海外稅項
Net cash inflow from operating activities		237,721	220,420	營運業務之現金流入淨額

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Net cash inflow from operating activities		237,721	220,420	營運業務之現金流入淨額
Cash flows from investing activities				投資活動之現金流量
Interest received		1,789	1,233	已收利息
Purchases of fixed assets	14	(50,046)	(34,495)	購買固定資產
Proceeds from disposal of fixed assets		507	445	出售固定資產所得款項
Net cash outflow from investing activities		(47,750)	(32,817)	投資活動之現金流出淨額
Cash flows from financing activities				融資活動之現金流量
Proceeds from issue of rights shares	24	–	56,574	發行供股股份所得款項
Proceeds from issue of shares upon exercise of share options	24	4,548	–	因行使購股權而發行股份之所得款項
Share issue expenses	24	(94)	(839)	發行股份開支
Dividends paid		(74,528)	–	已付股息
New bank loans		–	109,212	新增銀行貸款
Repayment of bank loans		(20,000)	(203,788)	償還銀行貸款
Net cash outflow from financing activities		(90,074)	(38,841)	融資活動之現金流出淨額
Net increase in cash and cash equivalents		99,897	148,762	現金及現金等值項目之淨增加
Cash and cash equivalents at 1 April		225,492	76,134	於四月一日之現金及現金等值項目
Effect of foreign exchange rate changes, net		506	596	外匯兌換率變動之影響，淨額
Cash and cash equivalents at 31 March		325,895	225,492	於三月三十一日之現金及現金等值項目
Analysis of balances of cash and cash equivalents				現金及現金等值項目結餘分析
Cash and bank balances	18	274,432	183,135	現金及銀行結餘
Time deposits with original maturity of less than three months when acquired	18	51,463	42,357	於原定到期日少於三個月之定期存款
		325,895	225,492	