

Consolidated Cash Flow Statement

綜合現金流量表

For the nine months ended 31 December 2005 截至2005年12月31日止9個月

		9 months ended 31.12.2005 31.12.2005止 9個月 HK\$'000 千港元	Year ended 31.3.2005 31.3.2005止 年度 HK\$'000 千港元
	<i>Notes</i> <i>附註</i>		
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	95,945	159,001
Adjustments for:	調整：		
Bad debts written off	壞賬撇除	92	10
(Surplus) deficit arising on revaluation of property, plant and equipment	重估物業、廠房及設備所產生之(盈餘)虧絀	(5)	116
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	9,105	11,640
Interest expenses	利息支出	23	811
Gain on disposal of subsidiaries	出售附屬公司	-	(31,199)
Interest income	利息收入	(4,900)	(2,409)
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	9	159
Release of prepaid lease payments	預付租賃款項撇銷	368	490
Operating cash flows before movements in working capital	未計營運資金變動前之經營業務現金流量	100,637	138,619
Increase in prepaid lease payments	預付租賃款項增加	(7,535)	(1,391)
(Increase) decrease in inventories	存貨(增加)減少	(6,065)	15,548
Decrease in trade and other receivables	應收貿易及其他款項減少	7,091	4,075
Decrease in defined benefit assets	界定利益資產減少	84	544
Decrease in amount due from a related company	應收關連公司款項減少	-	20
Increase (decrease) in trade and other payables	應付貿易及其他款項增加(減少)	11,516	(3,828)
Increase (decrease) in amounts due to related companies	應付關連公司款項增加(減少)	920	(349)
Decrease in amounts due to fellow subsidiaries	應付同系集團附屬公司款項減少	(544)	(652)
Cash generated from operations	經營業務所得現金	106,104	152,586
Interest paid	已付利息	(23)	(811)
Hong Kong Profits Tax paid	已付香港利得稅	(2,316)	(8,977)
Overseas taxation paid	已付海外稅項	-	(175)
NET CASH FROM OPERATING ACTIVITIES	經營業務所得現金淨額	103,765	142,623

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INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購置物業、廠房及設備	(6,903)	(23,000)
Deposits (paid) refunded on acquisition of property, plant and equipment	購置物業、廠房及設備之訂金(支出)退回	(2,506)	5,094
Interest received	利息收入	4,900	2,409
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	174	228
Disposal of subsidiaries	出售附屬公司	25 -	48,488
NET CASH (USED IN) FROM INVESTING ACTIVITIES	投資活動(所耗)所得現金淨額	(4,335)	33,219
FINANCING ACTIVITIES	融資活動		
Dividends paid	已付股息	(66,000)	(66,000)
Net bank borrowings raised	新籌集銀行借款	1,175	-
Repayment of other borrowings	償還其他借款	-	(10,429)
Dividends paid to minority shareholders	已付少數股東之股息	-	(4,809)
NET CASH USED IN FINANCING ACTIVITIES	融資活動所耗現金淨額	(64,825)	(81,238)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金項目增加淨額	34,605	94,604
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD/YEAR	於期/年初之現金及等同現金項目	200,671	106,067
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD/YEAR	於期/年終之現金及等同現金項目	235,276	200,671
ANALYSIS OF THE BALANCE OF CASH AND CASH EQUIVALENTS	現金及等同現金項目結餘分析		
Bank balances and cash	銀行結餘及現金	236,503	202,905
Bank overdrafts	銀行透支	(1,227)	(2,234)
		235,276	200,671