

Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31 March 2006 截至二零零六年三月三十一日止

	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 (Restated) (重列)
Cash flows from operating activities	經營活動之現金流量		
Profit before taxation	除稅前溢利	204,136	159,776
Share of loss of an associated company	應佔聯營公司虧損	-	10,234
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	49,414	37,860
Amortisation of leasehold land and land use rights	租賃土地使用權之攤銷	614	298
Provision for amount due from an associated company	應收聯營公司款項之壞帳準備	-	3,424
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	(171)	(453)
Share-based compensation expense	以股份支付之酬金	7,311	4,718
Write-back of provision for obsolete and slow-moving inventories	陳舊及滯銷存貨準備之回撥	18,157	-
Write-back of provision for impairment of trade receivables	貿易應收帳款減值準備之回撥	3,512	-
Interest expense	利息支出	24,531	8,720
Interest income	利息收入	(10,127)	(3,964)
Operating profit before working capital changes	營運資金變動前之經營溢利	297,377	220,613
Inventories	存貨	82,028	(273,539)
Trade receivables	貿易應收帳款	(48,529)	(268,338)
Prepayments, deposits and other receivables	預付款、按金及其他應收帳款	(103)	(3,158)
Trade and bills payable	貿易應付帳款及票據	(16,605)	221,541
Accruals and other payables	應計費用及其他應付帳款	26,976	16,892
Receipts in advance	預收帳款	(6,107)	16,079
Provision for long service payments	長期服務金準備	(1,392)	(2,773)
Net cash inflow/(outflow) generated from operations	營運資金之現金流入／(流出)淨額	333,645	(72,683)
Interest paid	已付利息	(24,531)	(8,720)
Hong Kong profits tax paid	已付香港利得稅	(23,438)	(7,615)
Hong Kong profits tax refunded	退還香港利得稅	1,560	1,063
Net cash generated from/(used in) operating activities	經營活動產生／(所用)現金淨額	287,236	(87,955)

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Cash flows from investing activities	投資活動之現金流量		
Purchase of property, plant and equipment	添置物業、廠房及設備	(68,193)	(48,944)
Increase in deposits for land use rights	增加土地使用權之按金	-	(13,292)
Increase in leasehold land and land use rights	增加租賃土地及土地使用權	(23,866)	-
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備之收入	173	740
Investment in an associated company	於聯營公司之投資	-	(6,000)
Increase in amount due from an associated company	應收聯營公司款項之增加	-	(516)
Interest received	已收利息	10,127	3,964
Net cash used in investing activities	投資活動所用現金淨額	(81,759)	(64,048)
Cash flows from financing activities	融資活動之現金流量		
Proceeds from exercise of share options	行使購股權之收入	4,696	7,700
New long-term bank borrowings	新長期銀行借貸	130,000	816,000
New short-term bank borrowings	新短期銀行借貸	772,346	912,999
Repayment of long-term bank borrowings	償還長期銀行借貸	(38,750)	(775,875)
Repayment of short-term bank borrowings	償還短期銀行借貸	(897,383)	(866,792)
(Decrease)/increase in trust receipts bank loans	(減少)/增加信託收據銀行貸款	(115,803)	252,488
Repayment of capital element of finance lease obligations	償還融資租賃責任之本金部份	(1,091)	(3,895)
Dividends paid	已派股息	(88,119)	(83,040)
Net cash (used in)/generated from financing activities	融資活動(所用)/產生現金淨額	(234,104)	259,585
Net (decrease)/increase in cash and cash equivalents	現金及現金等值物之淨(減少)/增加	(28,627)	107,582
Cash and cash equivalents at 1 April	四月一日之現金及現金等值物	352,001	244,419
Cash and cash equivalents at 31 March	三月三十一日之現金及現金等值物	323,374	352,001
Analysis of cash and cash equivalents:	現金及現金等值物之分析:		
Cash and bank deposits	現金及銀行存款	323,466	352,665
Bank overdrafts	銀行透支	(92)	(664)
		323,374	352,001