

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年度

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
			(as restated) (經重列)
OPERATING ACTIVITIES	經營業務		
Profit before taxation	稅前盈利	625,586	423,436
Adjustments for:	為以下各項調整:		
Depreciation and amortisation	折舊及攤銷	97,989	81,786
Finance costs	財務成本	72,937	13,080
Retirement benefit expense (income)	退休福利開支(收入)	17,349	(66)
Release of prepaid lease payments	預付租賃款項撇銷	3,844	1,855
Equity-settled share-based payment expenses	股益結算股權支付款項開支	1,573	-
Loss arising from change in fair value of derivative financial instrument	衍生財務工具公平值變動所產生之虧損	828	-
Loss on disposal of property, plant and equipment	出售物業、廠房及設備產生之虧損	365	6,816
Interest income	利息收入	(1,871)	(668)
Gain arising from change in fair value of derivative financial instrument	因衍生財務工具公平值變動所產生的得益	(23,931)	-
Operating cash flows before movements in working capital	營運資金變動前的經營現金流量	794,669	526,239
Increase in inventories	存貨增加	(236,441)	(79,294)
Increase in trade receivables	應收貿易賬款增加	(184,819)	(213,956)
Increase in bills receivable	應收票款增加	(58,676)	(14,427)
Decrease (increase) in deposits, prepayments and other receivables	按金、預付款項及其他應收款項減少(增加)	11,164	(36,501)
(Increase) decrease in amount due from a related company	應收有關連公司款項(增加)減少	(22,338)	832
Increase (decrease) in trade and bills payable	應付賬款及票款增加(減少)	73,807	(22,812)
(Decrease) increase in accruals and other payables	應計費用及其他應付款項(減少)增加	(6,980)	69,338
Cash generated from operations	經營業務產生的現金	370,386	229,419
Hong Kong Profits Tax refunded (paid)	香港利得稅退款(已付)	92	(92)
PRC Foreign Enterprise Income Tax paid	已付中國外商企業所得稅	(7,116)	(9,073)
Interest paid	已付利息	(56,496)	(11,412)
NET CASH FROM OPERATING ACTIVITIES	經營業務產生的現金淨額	306,866	208,842

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			(as restated) (經重列)
INVESTING ACTIVITIES	投資活動		
Purchase of property, plant and equipment	購置物業、廠房及設備	(1,028,669)	(545,397)
Deposits paid for acquisition of property, plant and equipment and land use right	購置物業、廠房及設備及土地使用權所付訂金	(155,649)	(148,174)
Prepaid lease payments	預付租賃款項	(23,199)	–
Increase in restricted bank deposit	有限制銀行存款增加	(119)	(1,055)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	6,086	15
Interest received	已收利息	1,871	668
Release of retirement benefit scheme	退休福利計劃撇銷	803	–
Purchase of notes	收購票據	–	(27,423)
NET CASH USED IN INVESTING ACTIVITIES	投資活動動用的現金淨額	(1,198,876)	(721,366)
FINANCING ACTIVITIES	融資活動		
New bank loans raised	新籌集銀行貸款	1,368,540	1,407,068
Net proceeds on issue of convertible bonds	發行可換股債券所得款項淨額	971,875	–
Net proceeds from issue of shares	發行股份所得款項淨額	17,614	458,990
Repayment of bank loans	償還銀行貸款	(1,262,424)	(1,525,161)
Dividend paid	已付股息	(173,409)	(96,155)
NET CASH FROM FINANCING ACTIVITIES	融資活動所得現金淨額	922,196	244,742
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加(減少)淨額	30,186	(267,782)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	現金及現金等價物承前結餘	81,600	349,382
EFFECT OF EXCHANGE RATE CHANGES	匯率變動之影響	(1,973)	–
CASH AND CASH EQUIVALENTS CARRIED FORWARD	現金及現金等價物結轉	109,813	81,600
ANALYSIS OF THE BALANCE OF CASH AND CASH EQUIVALENTS	現金及現金等價物結餘分析		
Bank balances and cash	銀行結餘及現金	110,317	81,600
Bank overdraft	銀行透支	(504)	–
		109,813	81,600