

綜合現金流動表

截至 2006 年 3 月 31 日止年度

Consolidated Cash Flow Statement

Year ended 31 March 2006

	Notes 附註	2006 HK\$'000	2005 HK\$'000 (Restated) (重列)
經營業務之現金流動	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前溢利	Profit before tax	120,499	44,910
經下列調整：	Adjustments for:		
利息收入	Interest income 6	(14,666)	(5,432)
折舊	Depreciation 7	21,492	24,809
確認預付土地租金	Recognition of prepaid land lease payments 7	690	690
商譽攤銷	Amortisation of goodwill 7	-	2,197
所佔聯營公司溢利	Share of profit of an associate	(1,027)	-
出售物業、廠房及 設備項目之虧損	Loss on disposal of items of property, plant and equipment 7	1,198	1,550
呆壞賬撥備	Provision for bad and doubtful debts 7	578	53,201
存貨撥備／(回撥)	Provision/(reversal of provision) for inventories 7	4,529	(6,434)
其他應收款項撥備	Provision for other receivables 7	-	310
投資物業公平價值變動	Changes in fair value of investment properties 7	900	-
物業、廠房及設備 項目減值虧損	Impairment losses on items of property, plant and equipment 7	-	1,989
計入營運資金變動前 之經營溢利	Operating profit before working capital changes	134,193	117,790
存貨之減少／(增加)	Decrease/(increase) in inventories	46,609	(11,254)
應收賬款及票據之減少	Decrease in trade and bills receivables	9,106	105,399
租賃按金、預付款項、訂金及 其他應收款項之減少	Decrease in rental deposits, prepayments, deposits and other receivables	1,581	14,911
應付賬款及票據之增加／(減少)	Increase/(decrease) in trade and bills payables	1,127	(26,880)
應計負債之增加／(減少)	Increase/(decrease) in accrued liabilities	(1,096)	9,450
長期服務金撥備增加	Increase in provision for long service payments 26	615	267
經營業務所得現金	Cash generated from operations	192,135	209,683
已付香港所得稅	Hong Kong profits tax paid	(2,720)	(2,548)
已付海外稅項	Overseas taxes paid	(131)	(357)
經營業務之現金流入淨額	Net cash inflow from operating activities	189,284	206,778
投資活動之現金流動	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	14,666	5,432
投資聯營公司	Investment in an associate	-	(8,580)
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment 14	(7,442)	(14,963)
出售物業、廠房及 設備項目所得款項	Proceeds from disposal of items of property, plant and equipment	4,185	3,979
一般為在購入時超過3個月到期 之非抵押之銀行存款增加	Increase in non-pledged bank deposits with original maturity of more than three months when acquired	(7,520)	(38,985)
投資活動之現金流入／(流出)淨額	Net cash inflow/(outflow) from investing activities	3,889	(53,117)

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融資活動之現金流動	CASH FLOW FROM A FINANCING ACTIVITY		
已付股息及融資活動之現金流出	Dividends paid and cash outflow from a financing activity	(141,987)	(128,021)
現金及現金等值項目之增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS	51,186	25,640
年初現金及現金等值項目	Cash and cash equivalents at beginning of year	540,976	515,336
匯率變動之淨影響	Effect of foreign exchange rate changes, net	1,944	–
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	594,106	540,976
現金及現金等值項目結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
現金及銀行結餘	Cash and bank balances	105,731	332,771
一般為在購入時少於3個月內到期之非抵押之定期存款	Non-pledged time deposits with original maturity of less than three months when acquired	488,375	208,205
		594,106	540,976