▶綜合現金流量表 Consolidated Cash Flow Statement

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

	附註 Note	二零零六年 2006 千港元 HK\$'000	二零零五年 2005 <i>千港元</i> <i>HK\$'000</i> (重列) (Restated)
經營業務之現金流	Cash flows from operating activities		
除税前溢利	Profit before taxation	218,415	179,234
經以下調整:	Adjustments for:		
商譽攤銷	Amortisation of goodwill	-	444
無形資產攤銷	Amortisation of intangible asset	1,000	1,000
預付土地租金攤銷	Release of prepaid lease payments	2,270	2,833
被認作以股份為基準	Equity-settled share based payment	4.250	
的付款支出 物業、廠房及設備之	expense	1,258	_
初耒、咸房及設備之 折舊及攤銷	Depreciation and amortisation of property, plant and equipment	20.065	36.050
物業、廠房及設備之	Impairment loss of property, plant	38,965	36,059
初果 · 顺房及設備之 減值準備	and equipment	1,571	1,366
回沖物業、廠房及	Reversal of impairment loss of property,	1,571	1,300
設備之減值準備	plant and equipment	_	(339)
衍生金融工具公允值	Change in fair value of derivative		(555)
之變化	financial instrument	(2)	_
利息費用	Interest expense	21,538	4,626
出售物業、廠房及	Loss on disposal of property, plant	_ 1,000	.,020
設備之虧損	and equipment	1,542	965
利息收入	Interest income	(1,713)	(750)
折算往來公司賬戶	Effect of foreign exchange rate changes	() - /	,
餘額之匯兑差額	on inter-company balances	(1,493)	(1,045)
	,		
未計營運資金變動前之	Operating cash flows before movements		
經營業務現金流	in working capital	283,351	224,393
存貨增加	Increase in inventories	(41,436)	(71,469)
應收賬款增加	Increase in trade debtors	(45,049)	(153,099)
其他應收賬款及	Increase in other debtors and		
預付款增加	prepayments	(3,264)	(18,781)
應付賬款及應計費用	(Decrease) increase in creditors		
(減少)增加	and accrued charges	(26,830)	96,087
營運所產生之淨現金	Net cash generated from operations	166,772	77,131
支付香港利得税	Hong Kong Profits Tax paid	(543)	(877)
支付中國大陸之企業	Enterprise Income Tax in	(5.12)	(=::,
所得税	Mainland China paid	(14,807)	(8,568)
支付利息	Interest paid	(21,538)	(4,626)
	·		
經營業務所產生之	Net cash from operating		
淨現金收入	activities	129,884	63,060
· · · · · · · · · · · · · · · · · · ·			

	附註 Note	二零零六年 2006 <i>千港元</i> HK\$'000	二零零五年 2005 <i>千港元</i> <i>HK\$'000</i> (重列) (Restated)
投資業務所產生之現金流 購買物業、廠房及設備 出售物業、廠房及設備	Cash flows from investing activities Purchase of property, plant and equipment	(89,018)	(124,706)
所收之款項 所收之款項 預付土地租金之付款 出售預付土地租金所收	Proceeds from disposal of property, plant and equipment Payment of prepaid lease payments Proceeds from disposal of prepaid	3,795 –	2,039 (6,640)
之款項 購買可供出售投資 收購附屬公司,扣除	lease payments Purchase of available-for-sale investment Purchase of subsidiaries, net of cash and	676 (16,526)	2,007
所購入之現金 已收利息 減少(增加)已抵押 銀行存款	cash equivalents acquired 37 Interest received Decrease (increase) in pledged bank deposits	- 1,713 3,914	3,907 750 (3,914)
投資業務所產生之 淨現金支出	Net cash used in investing activities	(95,446)	(128,564)
融資業務所產生之現金流 籌借銀行貸款 發行股份所得款項 償還銀行貸款 支付股息 償還融資租賃 支付附屬配 少數股東之資本貢獻	Cash flows from financing activities Bank loans raised Shares issued for cash Repayment of bank loans Dividends paid Repayment of obligation under a finance lease Dividends paid to minority shareholders of subsidiaries Capital contribution from minority shareholders	385,991 5,758 (281,970) (59,370) (56) (10,703) 14,502	408,133 7,703 (187,432) (49,195) - (46,930) 3,300
融資業務所產生之 淨現金收入	Net cash from financing activities	54,152	135,579
淨現金及現金等額增加 年初時之現金及現金等額 匯率變動所產生之影響	Net increase in cash and cash equivalents Cash and cash equivalents at beginning of the year Effect of foreign exchange rate changes	88,590 172,001 3,100	70,075 101,596 330
年終時之現金及現金等額	Cash and cash equivalents at end of the year	263,691	172,001
現金及現金等額分析 短期銀行存款 銀行結餘及現金 銀行透支	Analysis of balances of cash and cash equivalents Short-term bank deposits Bank balances and cash Bank overdrafts	26,804 237,097 (210)	9,578 163,174 (751)
		263,691	172,001