

# Consolidated Cash Flow Statement 綜合現金流量表

Year ended 31 March 2006 截至二零零六年三月三十一日止年度

	Notes 附註	2006 HK\$'000 港幣千元	2005 HK\$'000 港幣千元 (Restated) (經修訂)
<b>CASH FLOWS FROM OPERATING ACTIVITIES 經營所得現金流量</b>			
Profit before tax		<b>505,690</b>	544,798
Adjustments for:	調整：		
Finance costs	財務費用 8	<b>38,533</b>	10,224
Share of profit of an associate, net of tax	應佔聯營公司溢利，除稅後淨額	<b>(52,705)</b>	(36,273)
Interest income	利息收入 5	<b>(13,436)</b>	(13,541)
Net fair value gains on foreign exchange derivative financial instruments	外匯衍生金融工具公允價值收益淨額 5	<b>(14,702)</b>	(26,936)
Fair value gains on investment properties	投資物業公允價值收益 5	<b>(8,354)</b>	(6,881)
Depreciation	折舊 6	<b>281,454</b>	233,328
Recognition of prepaid land lease payments	預付土地租賃款攤銷 6	<b>567</b>	558
Amortisation of trademarks	商標攤銷 6	<b>—</b>	2,926
Loss on disposal of items of property, plant and equipment	出售物業、廠房及設備虧損 6	<b>4,067</b>	3,610
Provision/(write-back of provision) for slow-moving inventories	呆滯存貨撥備／(撥回) 6	<b>537</b>	(12,375)
Impairment/(write-back of impairment) of trade receivables	應收賬款之減值／(減值之撥回) 6	<b>(9,715)</b>	5,763
Equity-settled share option expenses	以權益結算的購股權支出	<b>4,907</b>	5,276
Operating profit before working capital changes	營運資金變動前經營溢利	<b>736,843</b>	710,477
Increase in inventories	存貨增加	<b>(242,659)</b>	(1,053)
Decrease/(increase) in trade and bills receivable	應收賬款及應收票據減少／(增加)	<b>(445,970)</b>	105,056
Increase in prepayments, deposits and other receivables	預付款項、訂金及其他應收賬款增加	<b>(93,090)</b>	(11,959)
Increase/(decrease) in an amount due to an associate	應付聯營公司增加／(減少)	<b>28,277</b>	(38,798)
Increase in trade and bills payable	應付賬款及應付票據增加	<b>133,058</b>	116,995
Increase/(decrease) in other payables and accrued liabilities	其他應付賬款及應計負債增加／(減少)	<b>(33,452)</b>	21,741
Increase in provision for long service payments	長期服務金撥備增加	<b>662</b>	157
Cash generated from operations	經營所得現金	<b>83,669</b>	902,616
Profits taxes paid	已付所得稅	<b>(32,900)</b>	(26,058)
Net cash inflow from operating activities	經營所得現金流入淨額	<b>50,769</b>	876,558



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<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>投資活動現金流量</b>		
Interest received	已收利息	13,436	13,541
Proceeds from derivative financial instruments	衍生金融工具收入	40,057	21,177
Dividends received from an associate	已收聯營公司股息	35,000	30,000
Purchases of items of property, plant and equipment	購置物業、廠房及設備項目	13 (223,700)	(477,722)
Acquisition of a subsidiary	收購一附屬公司	34 1,643	—
Additions to construction in progress	在建工程支出	16 (110,899)	(149,921)
Additions to trademarks	商標支出	17 (108)	(50)
Additions to prepaid land lease payments	預付土地租賃款支出	15 (3,533)	—
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目收入	4,196	5,632
Decrease/(increase) in long term rental deposits	長期租金按金減少/(增加)	7,560	(42,497)
Increase in long term time deposit	長期定期存款增加	—	(15,600)
Decrease/(increase) in non-pledged short term time deposits with original maturity longer than three months when acquired	於訂立日三個月以上到期之無抵押短期定期存款減少/(增加)	21,060	(21,060)
Net cash outflow from investing activities	投資活動現金流出淨額	(215,288)	(636,500)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>融資活動現金流量</b>		
Issue of new shares	發行新股	30 895	6,610
New bank loans and trust receipt loans	新銀行貸款及信託貸款	764,642	406,187
Repayment of bank loans and trust receipt loans	償還銀行貸款及信託貸款	(425,312)	(219,334)
Repayment of shareholder loan	償還股東貸款	(266,376)	(93,829)
Interest paid	已付利息	(38,533)	(10,224)
Dividends paid	已付股息	(291,770)	(291,645)
Net cash outflow from financing activities	融資活動之現金流出淨額	(256,454)	(202,235)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等價物之增加/(減少)淨額</b>	<b>(420,973)</b>	37,823
Cash and cash equivalents at beginning of year	年初之現金及現金等價物	660,530	633,355
Foreign exchange adjustments	外匯調整	(4,260)	(10,648)
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>於年結日之現金及現金等價物</b>	<b>235,297</b>	660,530
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	<b>現金及現金等價物結餘分析</b>		
Cash and bank balances	現金及銀行結餘	23 167,341	193,459
Non-pledged short term time deposits with original maturity within three months when acquired	於訂立日三個月內到期之無抵押短期定期存款	67,980	467,071
Bank overdrafts, unsecured	銀行透支，無抵押	26 (24)	—
		<b>235,297</b>	660,530