

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 (Restated) (重列)
OPERATING ACTIVITIES	經營活動		
Profit before tax	除稅前溢利	43,626	40,383
Adjustments for:	調整：		
Amortisation of prepaid lease payments	預付租賃款項攤銷	273	273
Depreciation of property, plant and equipment	物業、廠房及設備 之折舊	42,172	40,776
Interest expenses	利息支出	932	474
Gain on disposal of property, plant and equipment	出售物業、廠房及 設備之收益	(202)	(688)
Net investment income	投資收入淨額	(4,994)	(5,703)
Write-off of property, plant and equipment	撇除物業、廠房及 設備	4,639	3,265
Increase in fair value of an investment property	投資物業公平值增加	(1,790)	-
Operating cash flows before movements in working capital	營運資金變動前之 經營現金流量	84,656	78,780
Decrease (increase) in inventories	存貨減少(增加)	1,790	(5,767)
(Increase) decrease in trade receivables and bills receivable	應收貿易賬款及 應收票據(增加)減少	(22,101)	9,477
Decrease in other receivables	其他應收款項減少	579	423
Increase in mould deposits paid	已付模具按金增加	(1,175)	(739)
Decrease in trade payables and bills payable	應付貿易賬款及應付 票據減少	(10,569)	(8,473)
Increase in other payables	其他應付賬款增加	599	2,995
Increase in mould deposits received	已收模具按金增加	4,022	812
Cash generated from operations	經營業務產生之現金	57,801	77,508
Net Hong Kong Profits Tax paid	已付香港利得稅淨額	(5,227)	(1,412)
People's Republic of China enterprise income tax paid	已付中華人民共和國 企業所得稅	(2,233)	(1,045)
NET CASH GENERATED FROM OPERATING ACTIVITIES	經營活動所產生之 現金淨額	50,341	75,051

CONSOLIDATED CASH FLOW STATEMENT (continued) 綜合現金流量表 (續)

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 (Restated) (重列)
INVESTING ACTIVITIES	投資活動		
Acquisition of property, plant and equipment	購置物業、廠房及設備	(35,260)	(24,043)
Deposit paid for the acquisition of property, plant and equipment	購買物業、廠房及 設備已付訂金	(926)	(8,946)
Acquisition of available-for-sale investments	購買可供出售投資	(13,921)	-
Acquisition of investment in securities (Increase) decrease in time deposits and money fund held by a financial institution	購買證券投資 由金融機構持有的定期 存款及基金 (增加) 減少	- (51,423)	(5,064) 20,697
Interest received	已收利息	4,735	5,742
Proceeds from disposal of available-for-sale investments	出售可供出售投資 所得款項	30,509	-
Proceeds from disposal of investment in securities	出售證券投資所得款項	-	2,337
Proceeds from disposal of property, plant and equipment	出售物業、廠房及 設備所得款項	203	857
Loan receivable repaid	償還應收貸款	669	35
NET CASH USED IN INVESTING ACTIVITIES	投資活動所耗現金淨額	<u>(65,414)</u>	<u>(8,385)</u>
FINANCING ACTIVITIES	融資活動		
Dividend paid	已付股息	(26,835)	(26,835)
Repayment of bank loans	償還銀行貸款	(4,632)	(2,579)
Interest paid	已付利息	(932)	(471)
Repayment of obligations under finance leases	償還融資債務	-	(261)
Finance lease charges paid	已付融資租賃債務費用	-	(3)
New bank loans raised	新銀行貸款	11,616	1,024
NET CASH USED IN FINANCING ACTIVITIES	融資活動所耗現金淨額	<u>(20,783)</u>	<u>(29,125)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值(減少) 增加淨額	<u>(35,856)</u>	37,541
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及現金 等值項目	<u>87,774</u>	<u>50,233</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR, representing bank balances and cash	年結之現金及 現金等值項目， 相當於銀行結存及現金	<u>51,918</u>	<u>87,774</u>