## 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(以港幣列示) For the year ended 31 March 2006 (Expressed in Hong Kong dollars)

			二零零六年 2006		二零零五年 2005 (重報) (restated)	
		附註 Note	千元 \$'000	千元 \$′000	千元 \$′000	千元 \$'000
經營活動	Operating activities					
除税前溢利	Profit before taxation		73,277		38,083	
調整項目:	Adjustments for:					
一折舊	– Depreciation		40,371		28,649	
一商譽攤銷	– Amortisation of goodwill		_		(236)	
一固定資產減值虧損	– Net impairment loss for fixed					
淨額撥備/(轉回)	assets provided/(reversed)		2,741		(1,447)	
一融資成本	– Finance costs		721		600	
一利息收入	– Interest income		(3,808)		(1,565)	
- 出售固定資產溢利淨額	<ul> <li>Net profit on sale of fixed assets</li> </ul>		(11,931)		(6,899)	
一投資物業估值收益	– Valuation gains on					
	investment properties		(370)		_	
一少數股東貸款的豁免	– Waiver of loan from a					
	minority shareholder		_		(925)	
- 以權益結算之	<ul> <li>Equity-settled share-based</li> </ul>					
股份支出費用	payment expenses		1,209		814	
營運資金變動前經營溢利	Operating profit before changes					
	in working capital		102,210		57,074	
存貨增加	Increase in inventories		(1,258)		(1,208)	
應收賬款和其他應收款	(Increase)/decrease in trade					
(增加)/減少	and other debtors		(1,953)		2,556	
按金和預付款增加	Increase in deposits and					
	prepayments		(11,214)		(5,269)	
應付賬款和應計費用增加	Increase in creditors and					
	accrued expenses		33,565		9,519	
經營業務產生的現金	Cash generated from operations		121,350		62,672	
已收利息	Interest received		3,950		1,450	
已付利息	Interest paid		(727)		(666)	
已付税項	Tax paid		, ,		· · /	
一已付香港利得税	– Hong Kong Profits Tax paid		(243)		(309)	
- 退還香港利得税	<ul> <li>Hong Kong Profits Tax refunded</li> </ul>				176	
一已付海外税項	<ul><li>Overseas tax paid</li></ul>		(744)		(748)	

經營活動所產生的 現金淨額結轉 Net cash generated from operating activities carried forward

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承前經營活動所產生 的現金淨額	Net cash generated from operating activities brought forward			123,586		62,575
<mark>投資活動</mark> 購入固定資產付款	Investing activities Payment for purchase of fixed assets		(66,340)		(46,549)	
出售固定資產所得 的淨款項	Net proceeds from sales of fixed assets		27,580		56,787	
投資活動 (所用) / 所產生 的現金淨額	Net cash (used in)/ generated from investing activities			(38,760)		10,238
融資活動	Financing activities					
根據購股權計劃發行 股份所得款項	Proceeds from shares issued under share option scheme		2,684		815	
購回本身股份付款	Payment for purchase of own shares		_		(1,925)	
購回本身股份 所產生的支出 發行股份所產生的支出	Expenses incurred in connection with the purchase of own share Expenses incurred in connection	<u>e</u> s	_		(8)	
償還少數股東貸款	with the issue of shares Repayment of loan from minority shareholders		(36)		(566)	
已付股息 償還銀行貸款 新增銀行貸款所得款項	Dividend paid Repayment of bank loans Proceeds from new bank loans		(33,926) (8,333) –		(10,893) (49,176) 12,000	
融資活動所用的現金淨額	Net cash used in financing activities			(39,611)		(49,753
現金和現金等價物 增加淨額	Net increase in cash and cash equivalents			45,215		23,060
於四月一日的現金和 現金等價物	Cash and cash equivalents at 1 April			99,354		76,294
外幣匯率變動的影響	Effect of foreign exchange rate changes			147		
於三月三十一日的現金和 現金等價物	Cash and cash equivalents at 31 March	18		144,716		99,354