

綜合現金流量表

截至二零零六年三月三十一日止年度

Consolidated Cash Flow Statement

Year ended 31 March 2006

(港幣千元)	(HK\$'000)	附註 Notes	2006	2005 (重列) (Restated)
經營業務之現金流量	CASH FLOWS FROM OPERATING ACTIVITIES			
除稅前溢利	Profit before tax		299,094	284,872
調整：	Adjustments for:			
融資成本	Finance costs	8	7,139	4,748
應佔聯營公司溢利減虧損	Share of profits less losses of associates		185	1,821
利息收入	Interest income	7	(1,975)	(1,622)
出售一聯營公司之溢利	Gain on disposal of an associate	7	(6,812)	-
折舊	Depreciation	7	56,517	50,392
預付土地租賃款之確認	Recognition of prepaid land lease payments	7	1,663	1,696
出售物業、廠房及設備 之(溢利)/虧損	(Gain)/loss on disposal of items of property, plant and equipment	7	(228)	1,577
物業、廠房及設備註銷	Write-off of items of property, plant and equipment	7	174	47
商譽攤銷	Amortisation of goodwill	7	-	11,041
超逾企業合併的成本/ 確認為收入之負商譽	Excess over the cost of a business combination/Negative Goodwill recognised as income	7	(464)	(385)
出售以公平值誌入損益 之投資之虧損	Loss on disposal of an investment at fair value through profit or loss	7	1,010	-
出售一持至到期投資 之溢利	Gain on disposal of a held-to-maturity investment	7	(424)	-
存貨準備淨額	Provision for inventories, net	7	25,840	21,694
應收貿易及票據賬款 (準備撥回)/準備	(Write-back of allowance)/allowance for trade and bills receivables	7	(2,638)	16,946
非上市短期投資 之未變現虧損	Unrealised loss on unlisted short term investments	7	-	1,020
以股權支付的購股權費用	Equity-settled share option expenses	7	874	740
營運資金變動前之 經營溢利	Operating profit before working capital changes		379,955	394,587
與聯營公司賬款餘額 減少/(增加)	Decrease/(increase) in balances with associates		3,678	(3,965)
存貨減少/(增加)	Decrease/(increase) in inventories		54,484	(186,225)
應收貿易及票據賬款增加	Increase in trade and bills receivables		(123,664)	(37,378)
訂金、預付款項及其他 應收賬款減少	Decrease in deposits, prepayments and other receivables		2,844	1,613
應付貿易及票據賬款 增加/(減少)	Increase/(decrease) in trade and bills payables		35,338	(66,301)
其他應付賬款及應計負債 增加/(減少)	Increase/(decrease) in other payables and accruals		44,688	(42,537)
經營產生之現金	Cash generated from operations		397,323	59,794
已付利息	Interest paid		(7,139)	(4,748)
已付香港利得稅	Hong Kong profits tax paid		-	(681)
退回海外稅項	Overseas taxes refunded		404	722
已付海外稅項	Overseas taxes paid		(24,296)	(35,711)
經營業務之現金流入淨額	Net cash inflow from operating activities		366,292	19,376

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投資業務之現金流量	CASH FLOWS FROM INVESTING ACTIVITIES			
購買物業、廠房及設備	Purchases of items of property, plant and equipment	15	(60,610)	(89,598)
出售物業、廠房及設備所得款項	Proceeds from disposal of items of property, plant and equipment		527	470
收購一附屬公司額外權益	Acquisition of additional equity interests in a subsidiary		(8,473)	-
一附屬公司少數股東所投入之股本	Capital contribution by a minority equity holder of a subsidiary		156	-
已收利息	Interest received		1,975	1,622
出售一聯營公司所得款項	Proceed from disposal of an associate		27,356	-
出售以公平值誌入損益之投資所得款項	Proceed from disposal of an investment at fair value through profit or loss		20,470	-
出售一持至到期投資所得款項	Proceed from disposal of a held-to-maturity investment		424	-
於存款時距離原期滿日超過三個月之定期存款增加	Increase in bank deposits with original maturity of more than three months when acquired		(7,992)	(1,336)
投資業務之現金流出淨額	Net cash outflow from investing activities		(26,167)	(88,842)
融資業務之現金流量	CASH FLOWS FROM FINANCING ACTIVITIES			
發行新股	Proceeds from issue of new shares	30	859	2,617
新借銀行貸款	New bank loans		63,902	101,466
償還銀行貸款	Repayments of bank loans		(109,153)	(5,036)
已付股息	Dividends paid		(117,520)	(104,992)
已付給一附屬公司少數股東之股息	Dividend paid to a minority equity holder of a subsidiary		(10,366)	-
融資業務之現金流出淨額	Net cash outflow from financing activities		(172,278)	(5,945)
現金及現金等價物之增加／(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		167,847	(75,411)
年初之現金及現金等價物	Cash and cash equivalents at beginning of year		182,880	249,311
匯率變動之影響淨額	Effect of foreign exchange rate changes, net		7,223	8,980
年終之現金及現金等價物	CASH AND CASH EQUIVALENTS AT END OF YEAR		357,950	182,880
現金及現金等價物結存之分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
現金及銀行結存	Cash and bank balances	25	313,765	163,064
於存款時距離原期滿日不足三個月之定期存款	Bank deposits with original maturity of less than three months when acquired	25	44,185	19,816
			357,950	182,880