

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 二零零六年 HK\$'000 港幣千元	2005 二零零五年 HK\$'000 港幣千元 (Restated) (重列)
Cash Flows from Operating Activities	經營業務所得現金流量		
Profit before tax	除稅前溢利	269,581	175,904
Adjustments for:	就以下各項所作之調整:		
Finance costs	融資成本	8	48,226
Share of profits and losses of jointly-controlled entities and associates	應佔共同控制企業及聯營公司之溢利及虧損	9,554	(2,621)
Interest income	利息收入	(4,468)	(3,118)
Loss on disposal of items of property, plant and equipment	出售物業、廠房及設備之虧損	7	2,430
Gain on disposal of non-current assets classified as held for sale	出售持有待售之非流動資產之收益	5	-
Gain on disposal of intangible assets	處置無形資產收益	5	-
Fair value gains on investment properties	投資物業之公平價值收益	5, 7, 16	-
Depreciation	折舊	7, 15	56,437
Amortisation of prepaid land premiums	預付土地租金攤銷	7, 17	162
Amortisation of goodwill	商譽攤銷	7, 18	-
Impairment of goodwill	商譽減值	7, 18	12,894
Amortisation of intangible assets	無形資產攤銷	7, 19	7,255
Impairment of intangible assets	無形資產減值	7, 19	19,781
Equity-settled share option expenses	以股份支付之購股權開支	7	12,863
Operating profit before working capital changes	未計營運資金變動前之經營溢利	468,685	313,517
Increase in inventories	存貨增加	(283,354)	(182,271)
Increase in trade and bills receivables	應收貿易帳款及應收票據增加	(467,744)	(490,246)
Increase in prepayments, deposits and other receivables	預付款項、按金及其他應收款項增加	(117,483)	(80,825)
Decrease/(increase) in an amount due from an associate	應收一間聯營公司款項減少/(增加)	5,110	(219)
Decrease in an amount due to an associate	應付一間聯營公司款項減少	(1,882)	-
Increase in trade and bills payables	應付貿易帳款及應付票據增加	383,124	461,125
Increase in other payables and accruals	其他應付款項及預提費用增加	161,337	106,412
Effect of foreign exchange rate changes, net	匯兌變動之影響淨額	(13,551)	48
Cash generated from operations	經營所得之現金	134,242	127,541
Interest received	已收利息	4,468	3,118
The People's Republic of China corporate income tax paid	已繳中華人民共和國企業所得稅	(9,011)	(3,235)
Net cash inflow from operating activities	經營業務所得現金淨額	129,699	127,424

			2006 二零零六年 HK\$'000 港幣千元	2005 二零零五年 HK\$'000 港幣千元 (Restated) (重列)
	Notes 附註			
Net cash inflow from operating activities	經營業務所得現金淨額		129,699	127,424
Cash Flows from Investing Activities	投資活動所得現金流量			
Purchases of items of property, plant and equipment	購入物業、廠房及設備	15	(227,260)	(161,137)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備之所得款項		241	364
Proceeds from disposal of non-current assets classified as held for sale	出售持有待售之非流動資產之所得款項		84,249	-
Additions to intangible assets	增加無形資產	19	(50,760)	(22,649)
Acquisition of a subsidiary	收購一間附屬公司	35(a)	(33,703)	-
Acquisition of minority interests	收購少數股東權益	35(b)	-	(207)
Investments in jointly-controlled entities	於共同控制企業之投資		(8,270)	-
Investments in associates	於聯營公司之投資		(5,383)	(6,864)
Return of capital of associates	收回於聯營公司之資本		1,890	-
Investments in available-for-sale equity investments	於可供出售之股權性投資之投資		-	(30,545)
Net cash outflow from investing activities	投資活動所耗現金淨額		(238,996)	(221,038)
Cash Flows from Financing Activities	融資活動所得現金流量			
Proceeds from issue of shares	發行股份之所得款項	32	11,218	2,984
Capital injected by minority shareholders	少數股東注資		1,905	3,990
New bank loans	新增銀行貸款		5,980,393	2,658,572
Repayment of bank and other loans	償還銀行貸款及其他貸款		(5,878,139)	(2,591,491)
Interest paid	已付利息		(95,851)	(48,226)
Dividends paid	已付股息		(73,465)	-
Net cash inflow/(outflow) from financing activities	融資活動所得／(所耗)現金淨額		(53,939)	25,829
Net Decrease in Cash and Cash Equivalents	現金及現金等價物減少淨額		(163,236)	(67,785)
Cash and cash equivalents at beginning of year	年初之現金及現金等價物		453,286	521,071
Effect of foreign exchange rate changes, net	匯兌變動之影響淨額		7,718	-
Cash and Cash Equivalents at end of Year	年末之現金及現金等價物		297,768	453,286
Analysis of Balances of Cash and Cash Equivalents	現金及現金等價物之結餘分析			
Cash and bank balances	現金及銀行結餘	29	297,768	453,286