

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 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務產生之現金流量		
Profit before tax	除稅前溢利	92,081	104,103
Adjustments for:	按以下項目調整:		
Interest income	利息收入	(6,503)	(2,192)
Gain on redemption of available-for-sale investments	贖回可供出售投資之收益	(215)	–
Gain on disposal of items of property, plant and equipment	出售物業、廠房及設備項目之收益	(116)	–
Finance costs	財務開支	–	189
Depreciation	折舊	20,914	10,894
Amortisation of prepaid land lease payments	預付土地租賃款項攤銷	1,117	373
Operating profit before working capital changes	營運資金變動前之經營溢利	107,278	113,367
Decrease/(increase) in inventories	存貨減少/(增加)	16,247	(3,172)
Increase in accounts and bills receivable	應收賬款及票據增加	(13,288)	(5,088)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少/(增加)	3,246	(1,751)
Decrease in accounts and bills payable	應付賬款及票據減少	(2,924)	(4,937)
Increase/(decrease) in accrued liabilities and other payables	應計負債及其他應付款項增加/(減少)	(4,038)	8,188
Cash generated from operations	營運產生之現金	106,521	106,607
Interest paid	已付利息	–	(121)
Interest element of finance lease rental payments	融資租賃租金款項之利息部分	–	(68)
Dividends paid	已付股息	(51,240)	(27,200)
Hong Kong profits tax paid	已付香港利得稅	(10,495)	(2,691)
Overseas tax paid	已付海外稅項	(2,715)	(384)
Net cash inflow from operating activities	經營業務產生之現金流入淨額	42,071	76,143
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動產生之現金流量		
Proceeds from redemption of available-for-sale investments	贖回可供出售投資所得款項	4,584	–
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目所得款項	911	–
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	(119,443)	(29,916)
Purchase of prepaid land lease payments	購買預付土地租賃付款	(29,596)	(16,490)
Prepayments and deposits for property, plant and equipment	購買物業、廠房及設備之預付款項及按金	(12,141)	(44,429)
Decrease/(increase) in non-pledged deposits with original maturity of over three months when acquired	購入時原訂到期日多於三個月之非質押存款減少/(增加)	231,397	(231,397)
Increase in pledged deposits	質押存款增加	(4,587)	–
Interest received	已收利息	6,503	2,192
Net cash inflow/(outflow) from investing activities	投資活動產生之現金流入/(流出)淨額	77,628	(320,040)

Consolidated Cash Flow Statement (continued)

綜合現金流量表(續)

(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 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
Net cash inflow/(outflow) from investing activities	投資活動產生之現金流入／ (流出)淨額		77,628	(320,040)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動產生之現金流量			
Proceeds from issue of shares	發行股份所得款項	25	–	148,400
Issue of the Convertible Note	發行可換股票據	25	–	207,060
Share issue expenses	股份發行費用	25	–	(12,612)
Repayment of bank loans	償還銀行貸款		–	(29,633)
Capital element of finance lease rental payments	融資租賃租金付款之 本金部分		–	(1,902)
Net cash inflow from financing activities	融資活動產生之現金流入淨額		–	311,313
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 之增加淨額		119,699	67,416
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目		91,479	23,967
Effect of foreign exchange rate changes, net	外匯率變動之影響淨額		3,939	96
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金 等值項目		215,117	91,479
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目 之結餘分析			
Cash and bank balances	現金及銀行結存	21	41,692	51,374
Non-pledged time deposits with original maturity of less than three months when acquired	原訂到期日少於 三個月之非質押 定期存款		173,425	40,105
			215,117	91,479