

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 千港元 HK\$'000	2005 千港元 HK\$'000 (重列) (Restated)
營運產生之現金	Cash flows from operating activities		
除稅前溢利	Profit before taxation	90,691	56,768
調整：	Adjustments for:		
應佔聯營公司虧損	Share of losses of associates	79	378
產品開發成本攤銷	Amortisation of product development costs	346	86
預付租賃款項撥回	Release of prepaid lease payments	121	121
物業、機器及儀器折舊	Depreciation and amortisation of property, plant and equipment	45,383	46,895
收購附屬公司所產商譽攤銷	Amortisation of goodwill arising on acquisition of subsidiaries	-	2,688
投資物業公平值增加	Increase in fair value of investment properties	(2,691)	(7,290)
持作買賣投資之股息收益	Dividend income from investments held for trading	(448)	-
其他投資之股息收益－ 上市公司	Dividend income from other investments – listed	-	(394)
回購股份經紀佣金	Brokerage expenses on redemption of shares	30	8
股本結算之股份付款	Share-based payments	3,392	-
銀行及其他貸款利息	Interest on bank and other borrowings	11,975	6,723
租購合約承擔之利息	Interest on obligations under a hire purchase contract	-	3
利息收入	Interest income	(534)	(292)
衍生金融工具公平值減少	Decrease in fair value of derivative financial instruments	16	-
持作買賣之投資增加	Increase in fair value of investments held for trading	(952)	-
其他投資未確認虧損	Unrealised holding loss on other investments	-	5,073
投資證券已確認減值虧損	Impairment loss recognised in respect of investment securities	-	1,047
出售物業、機器及儀器之虧損	Loss on disposal of property, plant and equipment	1,133	105
呆賬撥備	Allowance for doubtful debts	-	1,900
陳舊及滯銷之存貨撥備淨額	Net allowance for obsolete and slow-moving inventories	499	1,367
出售聯營公司溢利	Gain on disposal of an associate	-	(142)
集團公司往來賬匯率變動	Effect of foreign exchange rate change on inter-company balances	1,942	4,010
		150,982	119,054
營運資本變動之營運產生	Operating cash flows before movement in working capital		
現金流入	Increase in inventories	(72,763)	(1,430)
存貨增加	Decrease in properties for sale	-	4,705
待售物業減少	(Increase) decrease in debtors, deposits and prepayments	(114,585)	57,866
應收賬款、按金及預付款項 (增加)減少	Increase in derivative financial instruments	(4,739)	-
衍生金融工具增加	Decrease (increase) in investments held for trading/other investments	6,772	(7,949)
持作買賣投資/其他投資 減少(增加)	Increase in amount due to an associate	-	9
應付聯營公司賬項增加	Increase (decrease) in creditors and accrued charges	76,619	(57,810)
應付賬款及應計費用增加(減少)	Increase (decrease) in customers' deposits	-	(908)
客戶訂金增加(減少)			

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營運產生之現金	Cash generated from operations	42,286	113,537
香港利得稅退回	Hong Kong Profits Tax refunded	1,958	–
香港利得稅支付	Hong Kong Profits Tax paid	(2,263)	(2,918)
其他地區稅項支出	Taxation in other jurisdictions paid	(3,644)	(3,447)
經營業務所得之現金淨額	Net cash from operating activities	38,337	107,172
投資業務現金流	Cash flows from investing activities		
購買物業、機器及儀器款項	Purchase of property, plant and equipment	(63,134)	(58,042)
支付收購附屬公司之訂金	Payment of deposit for acquisition of subsidiaries	(15,537)	–
貸款予聯營公司	Advances to associates	(21)	(119)
出售物業、機器及儀器所得款項	Proceeds from disposal of property, plant and equipment	2,164	32
已收利息	Interest received	534	292
持作買賣投資之股息收入	Dividend income from investments held for trading	448	–
其他投資之股息收入	Dividend income from other investments	–	394
產品開發成本支付	Product development costs paid	–	(1,732)
投資業務所用之現金淨額	Net cash used in investing activities	(75,546)	(59,175)
融資業務現金流	Cash flows from financing activities		
已支付股息	Dividends paid	(37,970)	(42,033)
已付銀行及其他貸款利息	Interest on bank and other borrowings paid	(11,975)	(6,723)
債權貼現貸款(流出)流入之現金淨額	Net cash (outflow) inflow from debt factoring loans	(7,242)	1,469
購回股份包括佣金費用	Repurchases of shares including brokerage expenses	(3,807)	(1,657)
信托收據及入口貸款現金淨流入(流出)	Net cash inflow (outflow) from trust receipts and import loans and loans related to bills discounted with recourse	111,687	(15,842)
短期貸款流入之現金淨額	Net cash inflow from short term loans	7,745	9,171
因行使購股權而發行股份之所得款項	Proceeds from issue of shares upon exercise of share options	2,205	2,982
償還租購合約之承擔	Repayment of obligations under a hire purchase contract	–	(62)
租購合約之承擔利息	Interest on obligations under a hire purchase contract paid	–	(3)
融資活動獲得(所用)之現金淨額	Net cash from (used in) financing activities	60,643	(52,698)
現金及現金等值之增加(減少)	Net increase (decrease) in cash and cash equivalents	23,434	(4,701)
本年初現金及現金等值金額	Cash and cash equivalents at beginning of the year	56,000	60,701
年終現金及現金等值金額	Cash and cash equivalents at end of the year	79,434	56,000
代表:	Represented by:		
銀行結餘及現金	Bank balances and cash	81,745	57,551
銀行透支	Bank overdrafts	(2,311)	(1,551)
		79,434	56,000