

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

in HK\$ thousand	Notes	2006	2005 (Restated)	港幣千元
	附註		(重新列賬)	
Cash flows from operating activities				營運業務之現金流量
Profit before tax		138,821	224,053	除稅前溢利
Adjustments for:				經調整：
Finance costs	5	722	635	融資成本
Interest income	4	(4,773)	(1,789)	利息收入
Inventory provision	6	12,487	34,645	存貨撥備
Loss on disposal of items of property, plant and equipment	6	2,573	2,982	出售物業、廠房及設備項目 之虧損
Fair value gains of derivative instruments – transactions not qualifying as hedge, net	6	(4,939)	–	衍生工具之公平值收益 – 不符合對沖活動的交易，淨額
Depreciation	6	54,983	47,600	折舊
Equity-settled share option expense	6	691	985	權益結算購股權開支
Impairment losses of land and buildings reversed in the consolidated income statement	4	(5,400)	(8,000)	於綜合收益表載列之土地及樓宇 減值虧損撥回
Operating profit before working capital changes		195,165	301,111	營運資金變動前的營運溢利
Increase in inventories		(53,716)	(65,815)	存貨增加
Decrease/(increase) in debtors		3,464	(21,985)	應收賬款減少／(增加)
Decrease/(increase) in bills receivable		(7,909)	118	應收票據減少／(增加)
Increase in deposits paid		(11,775)	(5,227)	已付按金增加
Increase in prepayments and other receivables		(26,228)	(19,220)	預付款項及其他應收賬項增加
Increase in trade creditors and accruals		13,839	54,867	應付賬款及應計賬項增加
Increase/(decrease) in bills payable		(2,664)	15,936	應付票據增加／(減少)
Increase in amounts due to related companies		16,175	153	應付關連公司款項增加
Increase in derivative financial instruments		5,094	–	衍生金融工具增加
Decrease in provisions		(330)	(125)	撥備減少
Cash generated from operations		131,115	259,813	營運業務所得之現金
Interest paid		(722)	(635)	已付利息
Hong Kong profits tax paid		(27,502)	(15,414)	已付香港利得稅
Overseas taxes paid		(7,148)	(6,043)	已付海外稅項
Net cash inflow from operating activities		95,743	237,721	營運業務之現金流入淨額

in HK\$ thousand	Notes 附註	2006	2005 (Restated) (重新列賬)	港幣千元
Net cash inflow from operating activities		95,743	237,721	營運業務之現金流入淨額
Cash flows from investing activities				投資活動之現金流量
Interest received		4,773	1,789	已收利息
Purchases of items of property, plant and equipment	13	(79,397)	(50,046)	購買物業、廠房及設備項目
Purchases of trademark	14	(1,164)	–	購買商標
Proceeds from disposal of items of property, plant and equipment		187	507	出售物業、廠房及設備項目所得款項
Increase in non-pledged bank deposits with original maturity of more than three months when acquired		(15,600)	–	取得時原定到期日超過三個月之無抵押銀行存款增加
Increase in pledged bank deposits		(787)	–	有抵押銀行存款增加
Net cash outflow from investing activities		(91,988)	(47,750)	投資活動之現金流出淨額
Cash flows from financing activities				融資活動之現金流量
Proceeds from issue of shares upon exercise of share options	26	–	4,548	因行使購股權而發行股份之所得款項
Share issue expenses	26	–	(94)	發行股份開支
Dividends paid		(89,428)	(74,528)	已付股息
Repayment of bank loans		(15,000)	(20,000)	償還銀行貸款
Net cash outflow from financing activities		(104,428)	(90,074)	融資活動之現金流出淨額
Net increase/(decrease) in cash and cash equivalents		(100,673)	99,897	現金及現金等值項目之淨增加／(減少)
Cash and cash equivalents at 1 April		325,895	225,492	於四月一日之現金及現金等值項目
Effect of foreign exchange rate changes, net		2,291	506	外匯兌換率變動之影響，淨額
Cash and cash equivalents at 31 March		227,513	325,895	於三月三十一日之現金及現金等值項目

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in HK\$ thousand	Notes 附註	2006	2005 (Restated) (重新列賬)	港幣千元
Analysis of balances of cash and cash equivalents				現金及現金等值項目結餘分析
Cash and bank balances	20	208,156	274,432	現金及銀行結餘
Non-pledged bank deposits with original maturity of less than three months when acquired	20	<u>19,357</u>	<u>51,463</u>	取得時原定到期日少於三個月之無抵押銀行存款
		<u>227,513</u>	<u>325,895</u>	