

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

		Note	2006	2005
		附註	二零零六年 HK\$'000 千港元	二零零五年 HK\$'000 千港元
44	OPERATING ACTIVITIES	經營業務		
	Profit before taxation	除稅前溢利	24,242	64,785
ANNUAL	Adjustments for:	就下列事項作出調整：		
REPORT	Interest income	利息收入	(4,729)	(2,179)
2006	Interest expenses	利息支出	26,883	4,705
年報	Finance leases charges	融資租約之費用	24	163
	Share of results of associates	應佔聯營公司之業績	(2,179)	(1,290)
	Depreciation of property, plant and equipment	物業、廠房及設備之折舊	82,462	71,716
	Amortisation of land use rights	土地使用權之攤銷	1,467	1,491
	Amortisation of intangible assets	無形資產之攤銷	19,639	15,454
	(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及設備之(收益)虧損	(57)	3,114
	Gain on disposal of land use rights	出售土地使用權之收益	(2,044)	-
	Loss on disposal of available-for-sale financial assets	出售可供出售之金融資產之虧損	166	-
	Impairment loss recognised in respect of intangible assets	就無形資產確認之減值虧損	7,359	-
	Increase in fair value of investment properties	投資物業公平值增加	(33,142)	-
	Gain on disposal of subsidiaries	出售附屬公司之收益	(1,118)	-
	Unrealised gain arising on changes in fair value of investments in securities	證券投資公平值變動所產生之未變現收益	-	(2,924)
	Reversal of revaluation deficit of investment properties previously recognised	先前確認之投資物業重估虧絀撥回	-	(2,750)
	Gain on disposal of an investment property	出售投資物業之收益	-	(2,103)
	Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	118,973	150,182
	(Increase) decrease in inventories	存貨(增加)減少	(26,877)	113,259
	(Increase) decrease in trade and other receivables and prepayments	貿易及其他應收賬款及預付款項(增加)減少	(37,447)	20,698
	Decrease in trade and other payables	貿易及其他應付賬款減少	(49,461)	(51,075)
	Cash generated from operations	經營業務所得現金	5,188	233,064
	Interest received	已收利息	3,779	2,179
	Tax paid	已付稅款	(10,443)	(5,731)
	NET CASH (USED IN) FROM OPERATING ACTIVITIES	經營業務(所耗)所得之現金淨值	(1,476)	229,512

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	Note	2006	2005	
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		HK\$'000	HK\$'000	
		千港元	千港元	
INVESTING ACTIVITIES	投資活動			45
Proceeds from disposal of an investment property	出售投資物業之所得款項	-	4,053	ANNUAL
Purchase of property, plant and equipment	購買物業、廠房及設備	(111,196)	(326,099)	REPORT
Construction cost incurred in respect of investment properties	就投資物業產生建築成本	(34)	-	2006
Deposits paid for acquisition of property, plant and equipment	購買物業、廠房及設備所支付之訂金	(3,782)	(12,388)	年報
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備之所得款項	5,912	4,486	
Proceeds from disposal of land use rights	出售土地使用權之所得款項	4,000	-	
Proceeds from disposal of available-for-sale financial assets	出售可供出售金融資產之所得款項	2,415	-	
Investment in an associate	投資於一聯營公司	-	(1,000)	
Dividend received from an associate	已收一聯營公司之股息	540	804	
Additions to intangible assets	增加無形資產	(22,900)	(20,347)	
Proceeds from disposal of subsidiaries, net of cash and cash equivalents disposed of	出售附屬公司之所得款項，扣除所售現金及現金等值項目	(90)	-	
Increase in long-term bank deposit	長期銀行存款增加	-	(23,370)	
Investments in securities	證券投資	-	(12,809)	
NET CASH USED IN INVESTING ACTIVITIES	投資活動所耗現金淨額	(125,135)	(386,670)	
FINANCING ACTIVITIES	融資活動			
Dividends paid	已付股息	(19,825)	(95,162)	
Repayments of bank borrowings	償還銀行借貸	(186,220)	(320,351)	
Repayments of obligations under finance leases	償還融資租約承擔	(3,144)	(13,389)	
Interest paid	已付利息	(28,248)	(6,538)	
Finance leases charges paid	已付融資租約之費用	(24)	(163)	
New bank borrowings raised	已籌得之新借銀行借貸	347,202	534,636	
NET CASH FROM FINANCING ACTIVITIES	融資活動所得現金淨額	109,741	99,033	
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之減少淨額	(16,870)	(58,125)	
CASH AND CASH EQUIVALENTS AT 1 APRIL	於四月一日之現金及現金等值項目	215,420	273,564	
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣匯率變動之影響	-	(19)	
CASH AND CASH EQUIVALENTS AT 31 MARCH	於三月三十一日之現金及現金等值項目	198,550	215,420	
ANALYSIS OF THE BALANCE OF CASH AND CASH EQUIVALENTS	現金及現金等值項目結存之分析			
Bank balances and cash	銀行結存及現金	198,550	215,420	