

Consolidated Cash Flow Statement

綜合現金流量表

For the year ended 31 December 2006 截至2006年12月31止年度

		Year ended 31.12.2006 31.12.2006 止 年度 HK\$'000 千港元	9 months ended 31.12.2005 31.12.2005 止 9個月 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	112,307	95,945
Adjustments for:	調整		
Amortisation of prepaid lease payments	預付租賃款項攤銷	490	368
Bad debts written off	壞賬撇除	13	92
Deficit (surplus) arising on revaluation of property, plant and equipment	重估物業、廠房及設備所產生之虧絀(盈餘)	6	(5)
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	12,361	9,105
Gain on derivative financial instruments	衍生金融工具之收益	(163)	—
Interest expenses	利息支出	67	23
Interest income	利息收入	(5,982)	(4,900)
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	2,532	9
Operating cash flows before movements in working capital	未計營運資金變動前之經營業務現金流量	121,631	100,637
Increase in prepaid lease payments	預付租賃款項增加	(265)	(7,535)
Increase in inventories	存貨增加	(17,550)	(6,065)
Decrease in defined benefit assets	界定利益資產減少	5	84
(Increase) decrease in trade and other receivables	應收貿易及其他款項(增加)減少	(43,328)	7,091
Increase in trade and other payables	應付貿易及其他款項增加	22,331	11,516
Increase in amount due to a related company	應付關連公司款項增加	103	920
Decrease in amounts due to fellow subsidiaries	應付同系集團附屬公司款項減少	—	(544)
Cash generated from operations	經營業務所得現金	82,927	106,104
Interest paid	已付利息	(67)	(23)
Hong Kong Profits Tax paid	已付香港利得稅	(16,647)	(2,316)
NET CASH FROM OPERATING ACTIVITIES	經營業務所得現金淨額	66,213	103,765

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		Year ended	9 months ended
		31.12.2006	31.12.2005
		31.12.2006 止	31.12.2005 止
		年度	9個月
		HK\$'000	HK\$'000
		千港元	千港元
INVESTING ACTIVITIES	投資活動		
Deposits paid on acquisition of property, plant and equipment	購置物業、廠房及設備之訂金支出	(48,994)	(2,506)
Purchase of property, plant and equipment	購置物業、廠房及設備	(12,837)	(6,903)
Interest received	利息收入	5,982	4,900
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	265	174
NET CASH USED IN INVESTING ACTIVITIES	投資活動所耗現金淨額	(55,584)	(4,335)
FINANCING ACTIVITIES	融資活動		
Dividends paid	已付股息	(39,600)	(66,000)
Net bank borrowings raised	新籌集銀行借款	-	1,175
Repayment of bank borrowings	償還銀行借款	(1,056)	-
NET CASH USED IN FINANCING ACTIVITIES	融資活動所耗現金淨額	(40,656)	(64,825)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金項目 (減少) 增加淨額	(30,027)	34,605
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR/PERIOD	於年/期初之現金及等同現金項目	235,276	200,671
CASH AND CASH EQUIVALENTS AT END OF THE YEAR/PERIOD	於年/期終之現金及等同現金項目	205,249	235,276
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金項目 結餘分析		
Bank balances and cash	銀行結餘及現金	206,114	236,503
Bank overdrafts	銀行透支	(865)	(1,227)
		205,249	235,276