

Consolidated Cash Flow Statement

綜合現金流量表

for the year ended 28 February 2007

截至2007年2月28日止年度

	Note 附註	2007 HK\$'000 港幣千元	2006 HK\$'000 港幣千元
Operating activities	經營活動		
Profit from ordinary activities before taxation	除稅前正常業務盈利	98,934	42,433
Adjustments for:	調整項目：		
– Finance costs	– 財務費用	10,332	6,159
– Profit on disposal of investments in securities	– 出售證券投資盈利	(4)	–
– Profit on disposal of land and buildings	– 出售土地及樓宇盈利	(1,603)	–
– Impairment loss on goodwill	– 商譽之減值虧損	7,002	–
– Negative goodwill on acquisition of additional interest in a subsidiary	– 收購附屬公司額外權益之負商譽	(11,027)	–
– Loss on disposal of property, plant and equipment	– 出售物業、廠房及設備虧損	168	47
– Depreciation	– 折舊	28,851	24,225
– Interest income	– 利息收入	(350)	(279)
– Gain on disposal of subsidiaries	– 出售附屬公司收益	(1,384)	–
– Equity-settled share option expenses	– 以股本結算購股權開支	2,005	2,332
– Provision for impairment loss of investments in securities	– 證券投資之減值虧損撥備	2	–
– Reversal of provision for impairment loss of investments in securities	– 證券投資之減值虧損撥回撥備	(26)	–
– Foreign exchange loss	– 匯兌虧損	11,482	4,322
Operating profit before changes in working capital	營運資金變動前經營盈利	144,382	79,239
Increase in inventories	存貨增加	(20,866)	(6,166)
Increase in trade and other receivables	應收賬款及其他應收款增加	(32,047)	(12,079)
Decrease in trade and other payables	應付賬款及其他應付款減少	(2,121)	(12,896)
Increase/(decrease) in employee benefit obligations	僱員福利義務增加/(減少)	2,077	(1,431)
Cash generated from operations	經營業務產生的現金	91,425	46,667
Tax paid	已付稅項		
– Hong Kong profits tax	– 香港利得稅	(7,680)	(21,008)
– Overseas tax	– 海外稅項	(17,902)	(19,800)
Net cash generated from operating activities	經營活動產生的現金淨額	65,843	5,859

		2007 HK\$'000 港幣千元	2006 HK\$'000 港幣千元
Investing activities	投資活動		
Payments to acquire property, plant and equipment	支付購入物業、廠房及設備的付款	(42,034)	(36,107)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	2,303	13
Proceeds from disposal of investments in securities	出售證券投資所得款項	28	-
Payments to acquire additional interests in subsidiaries	支付收購附屬公司額外權益的付款	(19,791)	-
Interest received	已收利息	350	279
Net cash used in investing activities	投資活動所用的現金淨額	(59,144)	(35,815)
Financing activities	融資活動		
Capital element of finance lease payments	已付融資租賃租金的本金部分	(1,211)	(516)
Proceeds from new other loans	新造其他貸款所得款項	21,335	-
Proceeds from new bank loan	新造銀行貸款所得款項	-	77,000
Repayment of bank loans	償還銀行貸款	(6,000)	(40,722)
Repayment of other loans	償還其他貸款	(15,767)	-
Interest element of finance lease payments	已付融資租賃租金的利息部分	(194)	(60)
Interest paid	已付利息	(10,141)	(6,087)
Net cash (used in)/generated from financing activities	融資活動(所用)/產生的現金淨額	(11,978)	29,615
Net decrease in cash and cash equivalents	現金及現金等價物減少淨額	(5,279)	(341)
Cash and cash equivalents at beginning of year	於年初的現金及現金等價物	82,699	81,825
Effect of foreign exchange rates changes	外幣匯率變動的影響	3,272	1,215
Cash and cash equivalents at end of year	於年底的現金及現金等價物	80,692	82,699
Analysis of cash and cash equivalents	現金及現金等價物分析		
Cash at bank and in hand	銀行存款及現金	99,178	101,249
Bank overdrafts	銀行透支	(18,486)	(18,550)
		80,692	82,699

The notes on pages 84 to 161 form part of these financial statements.

第 84 至第 161 頁的附註屬本財務報表一部分。