

# 綜合現金流動表

截至 2007 年 3 月 31 日止年度

# Consolidated Cash Flow Statement

Year ended 31 March 2007

	Notes 附註	2007 HK\$'000	2006 HK\$'000
經營業務之現金流動	CASH FLOWS FROM OPERATING ACTIVITIES		
除稅前溢利	Profit before tax	233,714	120,499
經下列調整：	Adjustments for:		
所佔聯營公司溢利	Share of profit of an associate	–	(1,027)
利息收入	Interest income	6 (31,508)	(14,666)
出售聯營公司收益	Gain on disposal of an associate	6 (6,774)	–
折舊	Depreciation	8 18,852	21,492
確認預付土地租金	Recognition of prepaid land lease payments	8 690	690
出售物業、廠房及設備項目 之虧損／(收益)	Loss/(gain) on disposal of items of property, plant and equipment	8 (354)	1,198
物業、廠房及設備項目 減值撥回	Reversal of impairments of items of property, plant and equipment	8 (3,102)	–
應收賬項減值	Impairments on trade receivables	8 1,293	578
其他應收款項減值	Impairment on an other receivable	8 1,000	–
存貨撥備／(回撥)	Provision/(write-back of provision) against inventories	8 (28,692)	4,529
投資物業公平價值變動	Changes in fair value of investment properties	8 2,972	900
		188,091	134,193
存貨之減少	Decrease in inventories	149,449	46,609
應收賬款及票據之減少	Decrease in trade and bills receivables	66,803	9,106
租賃按金、預付款項、訂金及 其他應收款項之減少	Decrease in rental deposits, prepayments, deposits and other receivables	1,371	1,581
應付賬款及票據之增加／(減少)	Increase/(decrease) in trade and bills payables	(33,227)	1,127
應計負債及其他應付賬項 之增加／(減少)	Increase/(decrease) in accrued liabilities and other payables	5,638	(1,096)
長期服務金撥備增加／(減少)	Increase/(decrease) in provision for long service payments	(71)	615
經營業務所得現金	Cash generated from operations	378,054	192,135
已付香港所得稅	Hong Kong profits tax paid	(15,519)	(2,720)
已付海外稅項	Overseas taxes paid	(2,634)	(131)
經營業務之現金流入淨額	Net cash inflow from operating activities	359,901	189,284
投資活動之現金流動	CASH FLOWS FROM INVESTING ACTIVITIES		
已收利息	Interest received	31,508	14,666
購入物業、廠房及設備項目	Purchases of items of property, plant and equipment	15 (8,853)	(7,442)
出售物業、廠房及 設備項目所得款項	Proceeds from disposal of items of property, plant and equipment	1,699	4,185
出售聯營公司所得款項	Proceeds from disposal of an associate	16,381	–
一般為在購入時超過3個月到期 之非抵押之銀行存款增加	Increase in non-pledged bank deposits with original maturity of more than three months when acquired	(566,470)	(7,520)
投資活動之現金流入／(流出)淨額	Net cash inflow/(outflow) from investing activities	(525,735)	3,889

# 綜合現金流動表 (續) Consolidated Cash Flow Statement (Continued)

截至 2007 年 3 月 31 日止年度

Year ended 31 March 2007

	Notes 附註	2007 HK\$'000	2006 HK\$'000
融資活動之現金流動	CASH FLOW FROM A FINANCING ACTIVITY		
已付股息及融資活動之 現金流出	Dividends paid and cash outflow from a financing activity	<b>(93,106)</b>	(141,987)
現金及現金等值項目之 增加/(減少)淨額	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<b>(258,940)</b>	51,186
年初現金及現金等值項目	Cash and cash equivalents at beginning of year	<b>594,106</b>	540,976
匯率變動之淨影響	Effect of foreign exchange rate changes, net	<b>1,522</b>	1,944
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	<b>336,688</b>	594,106
現金及現金等值項目結餘分析	ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		
	24, 32		
現金及銀行結餘	Cash and bank balances	<b>66,212</b>	105,731
一般為在購入時於少於3個月 內到期之非抵押之定期存款	Non-pledged time deposits with original maturity of less than three months when acquired	<b>270,476</b>	488,375
		<b>336,688</b>	594,106