

# C Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31st March, 2005

截至二零零五年三月三十一日止年度

		2005 千港元 HK\$'000	2004 千港元 HK\$'000
<b>經營業務</b>	<b>OPERATING ACTIVITIES</b>		
來自經營業務的溢利	Profit from operations	85,258	68,100
就下列項目作出調整：	Adjustments for:		
利息收入	Interest income	(332)	(204)
投資物業公平價值上升	Increase in fair values of investment properties	(3,770)	(1,180)
重估租賃土地及樓宇產生的盈餘	Surplus arising on revaluation of leasehold land and buildings	-	(820)
出售產業、廠房及設備之虧損	Loss on disposal of property, plant and equipment	296	655
折舊及攤銷	Depreciation and amortisation	15,436	16,623
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營運資金變動前之經營業務現金流量	Operating cash flows before movements in working capital	96,888	83,174
存貨增加	Increase in inventories	(24,674)	(13,542)
應收貿易款項及	(Increase) decrease in trade and		
其他應收款項(增加)減少	other receivables	(12,075)	9,280
租金及水電按金增加	Increase in rental and utility deposits	(9,141)	(991)
應付貿易款項及其他	Increase in trade and other payables	7,557	3,801
應付款項增加		<hr/>	<hr/>
經營業務所產生之現金	Cash generated from operations	58,555	81,722
已付香港利得稅	Hong Kong Profits Tax paid	(6,702)	(282)
已付海外稅項	Overseas tax paid	(6,943)	(2,038)
銀行借款的已付利息	Interest paid on bank borrowings	(14)	(18)
融資租約承擔的	Interest paid on obligations		
已付利息	under finance leases	(22)	(31)
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來自經營業務的現金淨額	<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>44,874</b>	<b>79,353</b>
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<b>投資業務</b>	<b>INVESTING ACTIVITIES</b>		
購買產業、廠房及設備	Purchase of property, plant and equipment	(24,324)	(8,376)
銀行存款減少(增加)	Decrease (increase) in bank deposits	16,992	(51,951)
出售產業、廠房及設備所得款項	Proceeds from disposal of property, plant and equipment	585	-
已收取的利息	Interest received	332	204
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用於投資業務的現金淨額	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(6,415)</b>	<b>(60,123)</b>
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<b>融資業務</b>	<b>FINANCING ACTIVITIES</b>		
已付股息	Dividends paid	(26,496)	(14,407)
償還進口貸款	Repayment of import loans	(8,957)	(12,334)
償還融資租約承擔的款項	Repayment of obligations under finance leases	(188)	(218)
已借進口貸款	Import loans raised	8,957	12,334
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用於融資業務的現金淨額	NET CASH USED IN FINANCING ACTIVITIES	<u>(26,684)</u>	<u>(14,625)</u>
現金及現金等值 項目增加淨值	NET INCREASE IN CASH AND CASH EQUIVALENTS	11,775	4,605
年初的現金及現金 等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	27,897	22,780
外幣匯率變動之影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGES	<u>514</u>	<u>512</u>
年終的現金及現金等值項目 (即銀行結存及現金)	CASH AND CASH EQUIVALENTS AT END OF THE YEAR, REPRESENTED BY BANK BALANCES AND CASH	<u><u>40,186</u></u>	<u><u>27,897</u></u>