

C Consolidated Cash Flow Statement 綜合現金流量表

For the year ended 31st March, 2006 截至二零零六年三月三十一日止年度

		2006 千港元 HK\$'000	2005 千港元 HK\$'000 (重新呈列) (As restated)
經營業務	OPERATING ACTIVITIES		
除稅前溢利	Profit before taxation	57,927	84,444
就下列項目作出調整：	Adjustments for:		
利息收入	Interest income	(505)	(332)
投資物業公平價值上升	Increase in fair value of investment properties	(23,350)	(3,770)
租賃樓宇重估價值上升	Revaluation increase of leasehold buildings	-	(456)
預付租賃款項攤銷	Amortisation of prepaid lease payments	89	89
存貨準備	Allowance for inventories	-	1,360
存貨準備回撥	Write-back of allowance for inventories	(1,800)	-
融資成本	Finance costs	111	36
出售產業、廠房及設備之虧損	Loss on disposal of property, plant and equipment	135	296
折舊	Depreciation	16,253	15,500
以股份為基礎之償付開支	Share-based payment expenses	1,070	1,081
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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	49,930	98,248
存貨增加	Increase in inventories	(35,229)	(26,034)
應收貿易款項及其他應收款項增加	Increase in trade and other receivables	(30,821)	(12,075)
租金及水電按金增加	Increase in rental and utility deposits	(1,003)	(9,141)
應付貿易款項及其他應付款項增加	Increase in trade and other payables	26,591	7,557
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經營業務所產生之現金	Cash generated from operations	9,468	58,555
已付香港利得稅	Hong Kong Profits Tax paid	(3,458)	(6,702)
已付海外稅項	Overseas tax paid	(3,868)	(6,943)
銀行借款的已付利息	Interest paid on bank borrowings	(98)	(14)
融資租賃承擔的已付利息	Interest paid on obligations under finance leases	(13)	(22)
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來自經營業務的現金淨額	NET CASH FROM OPERATING ACTIVITIES	2,031	44,874
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投資業務	INVESTING ACTIVITIES		
購買產業、廠房及設備	Purchase of property, plant and equipment	(17,262)	(24,324)
出售投資物業所得款項	Proceeds from disposal of investment properties	6,700	-
已收取的利息	Interest received	505	332
出售產業、廠房及設備所得款項	Proceeds from disposal of property, plant and equipment	1	585
作抵押之銀行存款減少(增加)	Decrease (increase) in pledged bank deposits	389	(8)
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用於投資業務的現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(9,667)	(23,415)
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融資業務	FINANCING ACTIVITIES		
已付股息	Dividends paid	(34,822)	(26,496)
償還融資租賃承擔的款項	Repayment of obligations under finance leases	(199)	(188)
已借進口貸款	Import loans raised	9,041	8,957
償還進口貸款	Repayment of import loans	(9,041)	(8,957)
發行股份所得款項	Proceeds from issues of shares	923	-
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用於融資業務的現金淨額	NET CASH USED IN FINANCING ACTIVITIES	(34,098)	(26,684)
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現金及現金等值 項目減少淨值	NET DECREASE IN CASH AND CASH EQUIVALENTS	(41,734)	(5,225)
年初的現金及現金 等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	94,186	98,897
外幣匯率變動之影響	EFFECT OF FOREIGN EXCHANGE RATE CHANGES	(387)	514
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, representing bank balances and cash	<u>52,065</u>	<u>94,186</u>