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Consolidated Cash Flow Statement

綜合現金流量表

(Year ended 31 March 2005)

(截至二零零五年三月三十一日止年度)

	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務產生之現金流量		
Profit before tax	除稅前溢利	103,261	35,597
Adjustments for:	按以下項目調整:		
Interest income	利息收入	(2,192)	(288)
Depreciation	折舊	11,775	8,736
Write-off of fixed assets	撇銷固定資產	–	103
Revaluation deficit	重估虧絀	334	–
Finance costs	財務開支	189	2,275
Operating profit before working capital changes	營運資金變動前之經營溢利	113,367	46,423
Increase in inventories	存貨增加	(3,172)	(27,023)
Increase in accounts and bills receivable	應收賬款及票據增加	(5,088)	(14,708)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少/(增加)	(1,751)	918
Increase/(decrease) in accounts and bills payable	應付賬款及票據增加/(減少)	(4,937)	11,720
Increase in accrued liabilities and other payables	應計負債及其他應付款項增加	8,188	7,019
Cash generated from operations	營運產生之現金	106,607	24,349
Interest paid	已付利息	(121)	(2,193)
Interest element of finance lease rental payments	融資租賃租金付款之利息部分	(68)	(82)
Dividends paid	已付股息	(27,200)	(11,000)
Hong Kong profits tax paid	已付香港利得稅	(2,691)	(1,053)
Overseas tax paid	已付海外稅項	(384)	–
Net cash inflow from operating activities	經營業務產生之現金流入淨額	76,143	10,021
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動產生之現金流量		
Purchases of fixed assets	購買固定資產	(46,406)	(10,248)
Prepayments and deposits for fixed assets	固定資產之預付款項及按金	(44,429)	(1,630)
Increase in non-pledged deposits with original maturity of over three months when acquired	新增時原訂到期日多於三個月之非質押存款增加	(231,397)	–
Decrease in pledged deposits	質押存款減少	–	961
Interest received	已收利息	2,192	288
Net cash outflow from investing activities	投資活動產生之現金流出淨額	(320,040)	(10,629)

		Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動產生之現金流量			
Proceeds from issue of shares	發行股份所得款項	25	148,400	30,000
Issue of a convertible note	發行可換股票據	25	207,060	–
Share issue expenses	股份發行開支	25	(12,612)	(8,926)
Drawdown of bank loans	提取銀行貸款		–	117,421
Repayment of bank loans	償還銀行貸款		(29,633)	(110,500)
Capital element of finance lease rental payments	融資租賃租金付款之本金部分		(1,902)	(401)
Net cash inflow from financing activities	融資活動產生之現金流入淨額		311,313	27,594
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目之增加淨額		67,416	26,986
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目		23,967	(3,019)
Effect of foreign exchange rate changes, net	外匯率變動之影響淨額		96	–
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值項目		91,479	23,967
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目之結餘分析			
Cash and bank balances	現金及銀行結存	19	51,374	31,358
Non-pledged time deposits with original maturity of less than three months when acquired	新增時原訂到期日少於三個月之非質押定期存款		40,105	–
Bank overdrafts	銀行透支	21	–	(7,391)
			91,479	23,967