

綜合現金流量表

CONSOLIDATED CASH FLOW STATEMENT

截至二零零五年九月三十日止年度
For the year ended 30th September, 2005

| | | 二零零五年 2005 千港元 HK\$'000 | 二零零四年 2004 千港元 HK\$'000 |
|------------------|---|----------------------------------|----------------------------------|
| 經營業務 | Operating activities | | |
| 除稅前溢利 | Profit before taxation | 76,740 | 72,855 |
| 就以下項目作出調整： | Adjustments for: | | |
| 利息收入 | Interest income | (12,103) | (11,462) |
| 利息支出 | Interest expenses | 1,003 | 44 |
| 股息收入 | Dividend income | (530) | (103) |
| 折舊及攤銷 | Depreciation and amortisation | 11,275 | 12,913 |
| 積存及滯銷存貨撥備 | Allowance for obsolete and slow-moving inventories | - | 5,860 |
| 呆壞賬撥備 | Allowance for bad and doubtful debts | - | 559 |
| 租約土地及樓宇之重估盈餘 | Surplus on revaluation of leasehold land and buildings | (127) | (420) |
| 出售投資物業之收益 | Gain on disposal of investment properties | (1,884) | - |
| 出售物業、廠房及設備之收益 | Gain on disposal of property, plant and equipment | (303) | (24) |
| 持有至到期日債務證券溢價之攤銷 | Amortisation of premium on held-to-maturity debt securities | 2,205 | 1,110 |
| 出售持有至到期日債務證券之虧損 | Loss on disposal of held-to-maturity debt securities | - | 385 |
| 出售上市投資之收益 | Gain on disposal of listed investments | (7) | (98) |
| 持有至到期日債務證券之未變現收益 | Unrealised gain on held-to-maturity debt securities | - | (3,847) |
| 買賣證券之未變現收益 | Unrealised gain on trading securities | (404) | (636) |
| 未計營運資金變動前之經營現金流量 | Operating cash flows before movements in working capital | 75,865 | 77,136 |
| 存貨增加 | Increase in inventories | (7,916) | (15,207) |
| 貿易及其他應收賬項增加 | Increase in trade and other receivables | (2,083) | (9,965) |
| 貿易及其他應付賬項(減少)增加 | (Decrease) increase in trade and other payables | (556) | 5,803 |
| 欠關連公司款項減少 | Decrease in amount due to a related company | - | (2,364) |
| 業務產生之現金 | Cash from operations | 65,310 | 55,403 |
| 已付香港利得稅 | Hong Kong Profits Tax paid | (4,105) | (3,378) |
| 已付中國所得稅 | PRC income tax paid | (33) | - |
| 經營業務之現金流量淨額 | Net cash from operating activities | 61,172 | 52,025 |


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| | | 二零零五年 2005 千港元 HK\$'000 | 二零零四年 2004 千港元 HK\$'000 |
|-------------------|---|----------------------------------|----------------------------------|
| 投資活動 | Investing activities | | |
| 已收利息 | Interest received | 12,103 | 10,765 |
| 已收股息 | Dividend received | 530 | 103 |
| 購買投資物業 | Purchase of investment properties | (51,915) | – |
| 出售投資物業所得款項 | Proceeds from disposal of investment properties | 27,800 | – |
| 購買物業、廠房及設備 | Purchase of property, plant and equipment | (30,113) | (38,213) |
| 出售物業、廠房及設備所得款項 | Proceeds from disposal of property, plant and equipment | 303 | 56 |
| 收購物業、廠房及設備所支付之按金 | Deposits paid on acquisition of property, plant and equipment | – | (9,046) |
| 購買持有至到期日債務證券 | Purchase of held-to-maturity debt securities | (9,835) | (42,278) |
| 贖回持有至到期日債務證券所得款項 | Proceeds from redemption of held-to-maturity debt securities | – | 14,000 |
| 購買買賣證券 | Purchase of trading securities | (27,897) | (8,940) |
| 出售買賣證券所得款項 | Proceeds from disposal of trading securities | 2,783 | 748 |
| 原到期逾三個月之定期存款增加 | Increase in time deposits with original maturity more than three months | (1,284) | (8,602) |
| 投資活動所耗現金淨額 | Net cash used in investing activities | (77,525) | (81,407) |
| 融資活動 | Financing activities | | |
| 已付利息 | Interest paid | (1,003) | (44) |
| 已付股息 | Dividend paid | (9,219) | (3,464) |
| 發行股份所得款項 | Proceeds from issue of shares | 50,358 | 22,472 |
| 購回股份 | Repurchase of shares | – | (1,332) |
| 新增銀行借貸 | New bank loan raised | 50,000 | 6,000 |
| 償還銀行借貸 | Repayment of bank loans | (20,303) | (206) |
| 償還融資租約承擔 | Repayment of obligations under finance leases | (430) | (306) |
| 向少數權益股東償還款項 | Repayment to minority shareholder | – | (17) |
| 融資活動之現金流量淨額 | Net cash from financing activities | 69,403 | 23,103 |
| 現金及現金等值項目增加(減少)淨額 | Net increase (decrease) in cash and cash equivalents | 53,050 | (6,279) |
| 十月一日之現金及現金等值項目 | Cash and cash equivalents at 1st October | 29,718 | 35,997 |
| 九月三十日之現金及現金等值項目 | Cash and cash equivalents at 30th September | 82,768 | 29,718 |
| 現金及現金等值項目結存之分析 | Analysis of the balances of cash and cash equivalents | | |
| 銀行結存及現金 | Bank balances and cash | 82,768 | 29,749 |
| 銀行透支 | Bank overdrafts | – | (31) |
| | | 82,768 | 29,718 |