

綜合現金流量表

Consolidated Cash Flow Statement

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

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列後)
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	54,652	39,470
Adjustments for:	調節作為：		
Share of results of associates	應佔聯營公司業績	(57)	172
Finance costs	融資成本	230	248
Share-based payments expense	以股份為基礎支付之開支	857	660
Reversal of revaluation decrease on leasehold land and buildings previously recognised as an expense	撥回先前確認為開支之租賃土地及樓宇重估減值	(4,218)	-
Negative goodwill released	解除負商譽	-	(410)
Write-off of intangible assets	撇銷無形資產	-	205
Depreciation and amortisation	折舊及攤銷	35,826	37,940
Impairment loss on intangible assets	無形資產之減值虧損	74	-
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	312	2,040
Loss on disposal of intangible assets	出售無形資產之虧損	26	-
Interest income	利息收入	(8,047)	(1,997)
Dividend income from listed securities	來自上市證券之股息收入	(1,655)	(1,844)
Operating cash flows before movements in working capital	未計營運資本變動前之經營業務現金流量	78,000	76,484
Decrease in inventories	存貨之減少	14,567	1,066
Decrease (increase) in trade receivables	應收貿易款項減少／(增加)	17,124	(3,973)
Increase in other receivables, deposits and prepayments	其他應收賬款、按金及預付款項增加	(11,950)	(3,933)
Decrease in trade and bills payables	應付貿易款項及票據減少	(4,838)	(23,692)
Increase in other payables and accruals	其他應付賬項及應計費用增加	11,458	1,180
(Decrease) increase in receipts in advance	預收收益(減少)／增加	(12,183)	23,280
Cash generated from operations	來自經營業務之現金	92,178	70,412
Hong Kong Profits Tax paid	已付香港利得稅	(8,292)	(1,914)
Overseas taxation paid	已付海外稅項	(1,777)	(539)
NET CASH FROM OPERATING ACTIVITIES	經營業務現金淨額	82,109	67,959

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INVESTING ACTIVITIES	投資活動		
Interest received	已收利息	8,047	1,997
Dividend received from listed securities	已收上市證券股息	983	806
Increase in bank deposits	新增銀行存款	(68,159)	(130,027)
Additions to intangible assets	添置無形資產	(7,184)	(882)
Additions to property, plant and equipment	添置物業、廠房及設備	(30,707)	(31,213)
Acquisition of additional interest in a subsidiary	收購附屬公司額外權益	–	(6,876)
Proceeds from disposal of intangible assets	出售無形資產所得	10	–
Proceeds from disposal of property, plant and equipment	出售物業、廠房及 設備所得	2,568	173
NET CASH USED IN INVESTING ACTIVITIES	投資活動之現金支出淨額	(94,442)	(166,022)
FINANCING ACTIVITIES	融資活動		
Dividends paid	已付股息	(35,142)	(10,791)
Interest paid	已付利息	(230)	(248)
Repayment of bank loans	償還銀行貸款	–	(3,944)
Proceeds from issue of shares	發行股票所得	2,650	176
Repayment of trust receipt loans	償還信託收據貸款	(12,985)	(781)
NET CASH USED IN FINANCING ACTIVITIES	融資活動之現金支出淨額	(45,707)	(15,588)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物之減少	(58,040)	(113,651)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	年初之現金及現金等價物	104,190	217,839
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動影響	(204)	2
CASH AND CASH EQUIVALENTS CARRIED FORWARD, represented by bank balances and cash	年終之現金及現金 等價物， 相等於銀行結餘及現金	45,946	104,190