

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

For the year ended 31 March 2006  
截至二〇〇六年三月三十一日止年度

		2006 二〇〇六年 HK\$'000 港幣千元	2005 二〇〇五年 HK\$'000 港幣千元
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	營業活動的現金流量		
Net cash generated from operations	營業產生的現金淨額	15,100	53,560
Interest paid	已付利息	(100)	(84)
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>	營業活動產生的淨現金	<b>15,000</b>	53,476
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	投資活動的現金流量		
Purchase of property, plant and equipment	購買物業、廠房及設備	(43,594)	(28,458)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	3,067	20
Investment in jointly controlled entity	投資於共同發展公司	(50)	-
Interest received	已收利息	8,242	3,507
Net cash used in investing activities	投資活動所用淨現金	<b>(32,335)</b>	(24,931)
<b>NET CASH (OUTFLOW)/INFLOW BEFORE FINANCING</b>	融資前現金(流出)/流入淨額	<b>(17,335)</b>	28,545
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	融資活動的現金流量		
Issue of new shares upon exercise of share option	因行使認股權而發行新股	100	2,976
Dividend paid	已付末期股息	(32,396)	-
Drawdown/(repayments) of short-term bank loans	借貸/(償還)短期銀行貸款	1,505	(5,255)
Net cash used in financing activities	融資活動所用淨現金	<b>(30,791)</b>	(2,279)
<b>(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	現金及現金等值項目(減少)/增加	<b>(48,126)</b>	26,266
Effect of foreign exchange rate changes, net	匯兌調整淨額	13	518
Cash and cash equivalents at beginning of year	於年初之現金及現金等值項目	<b>293,586</b>	266,802
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	於年末之現金及現金等值項目	<b>245,473</b>	293,586
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>	現金及現金等值項目結存分析		
Bank balances and cash	銀行結存及現金	<b>245,473</b>	293,586

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### NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT

### 綜合現金流量表附註

#### (a) Reconciliation of operating profit to net cash generated from operations

#### (a) 營業盈利與營業產生的現金淨額對賬

		2006 二〇〇六年 HK\$'000 港幣千元	2005 二〇〇五年 HK\$'000 港幣千元
Operating profit	營業盈利	73,671	54,243
Interest income	利息收入	(8,242)	(3,507)
Employee share options expenses	僱員股份認股權費用	4,138	-
Depreciation of property, plant and equipment (Write back)/provision for unfulfilled purchase commitment	物業、廠房及設備折舊 未履行採購承諾的 (撥備回撥)/撥備	22,769	14,677
Impairment charge of property, plant and equipment	物業、廠房及 設備減值	(11,383)	23,919
Loss/(gain) on disposal and write-off of property, plant and equipment	出售及撇除物業、廠房及 設備之虧損/(盈利)	6,191	3,137
		96	(6)
Operating profit before working capital changes	營運資金變動前之 營業盈利	87,240	92,463
Increase in inventories	存貨之增加	(20,857)	(41,836)
Increase in trade and other receivables	貿易及其它應收賬項之增加	(27,226)	(12,691)
Increase in deposits, prepayments and other assets	訂金、預付費用及其它資產 之增加	(12,096)	(3,105)
(Decrease)/increase in trade and bills payables	應付貿易賬項及應付票據 之(減少)/增加	(12,068)	17,115
(Decrease)/increase in other payables and accruals	其它應付賬項及應計項目 之(減少)/增加	(5,299)	1,614
Increase in amount due to jointly controlled entity	應付共同發展公司款項之增加	5,406	-
Net cash generated from operations	營業產生的現金淨額	15,100	53,560

#### (b) Analysis of changes in financing

#### (b) 融資變動之分析

		Share capital 股本 HK\$'000 港幣千元	Share premium 股份溢價 HK\$'000 港幣千元	Short-term bank loans 短期銀行貸款 HK\$'000 港幣千元
Balance at 1 April 2004	二〇〇四年四月一日結存	160,380	327,606	5,255
Issue of new shares upon exercise of share options	因行使認股權而 發行新股	1,600	1,376	-
Elimination of accumulated losses as at 31 March 2004 against share premium account	因削減股份溢價以抵銷 於二〇〇四年三月三十一日 止的累計虧損	-	(188,910)	-
Transfer to contributed surplus	轉賬至繳入盈餘	-	(138,696)	-
Repayments of short-term bank loans	償還短期銀行貸款	-	-	(5,255)
Balance at 31 March and 1 April 2005	二〇〇五年三月三十一日及 四月一日結存	161,980	1,376	-
Employee share option scheme:	僱員認股權計劃：			
– Issue of new shares upon exercise of share options	– 因行使認股權而 發行新股	25	75	-
– Transfer of reserve upon exercise of share options	– 因行使認股權而轉賬 至儲備	-	64	-
Drawdown of short-term bank loans	借貸短期銀行貸款	-	-	1,505
Balance at 31 March 2006	二〇〇六年三月三十一日結存	162,005	1,515	1,505