

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 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (restated) (經重列)
Operating activities	經營業務		
Profit before taxation	除稅前溢利	219,706	215,111
Adjustments for:	作出下列調整：		
Interest income	利息收入	(4,399)	(2,368)
Finance costs	財務費用	39,638	11,112
(Reversal of) allowance for bad and doubtful debts	呆壞賬 (撥回)撥備	(8,228)	32,876
Allowance for inventories	存貨撥備	191	11,863
Amortisation of prepaid lease payments	預付租賃款項攤銷	126	126
Amortisation of trade marks	商標攤銷	11,960	2,870
Depreciation of property, plant and equipment	物業、機器及設備 折舊	28,358	22,480
Gain on disposal of machinery held for sale	出售持作待售機器之收益	(2,878)	-
Loss on disposal of property, plant and equipment	出售物業、機器及 設備之虧損	2	885
Share option expenses	購股權開支	5,192	5,516
Operating cash flows before movements in working capital	未計營運資金變動前之 經營現金流量	289,668	300,471
Decrease (increase) in inventories	存貨減少(增加)	117,924	(111,818)
Decrease (increase) in trade and other receivables	應收賬款及其他應收款項減少(增加)	39,256	(465,106)
Increase in amounts due from related companies	應收關連公司款項增加	(2,133)	-
(Decrease) increase in trade and other payables	應付賬款及其他應付款項(減少)增加	(112,370)	252,049
Decrease in bills payable	應付票據減少	-	(59)
Effect on foreign exchange rate changes	匯率變動之影響	3,215	(1,468)
Cash generated from (used in) operations	經營業務現金流入(流出)	335,560	(25,931)
Taxation paid	已繳稅項	(10,200)	(4,745)
Net cash generated from (used in) operations	經營業務現金流入(流出)淨額	325,360	(30,676)
Investing activities	投資活動		
Interest received	已收利息	4,399	2,368
Proceeds from disposal of machinery held for sale	出售持作待售機器 所得款項	27,000	14,256
Purchase of property, plant and equipment	購入物業、機器及設備	(7,656)	(45,553)
Purchase of trade marks	購入商標	-	(20,000)
Proceeds from disposal of property, plant and equipment	出售物業、機器及 設備所得款項	601	1,095
Increase in pledged bank deposits	已抵押銀行存款增加	(806)	(2,830)
Net cash from (used in) investing activities	投資活動現金流入(流出)淨額	23,538	(50,664)

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Financing activities	融資活動		
Interest and finance charges paid	已付利息及財務費用	(39,638)	(11,112)
Proceeds from issue of new shares	發行新股份所得款項	9,510	208,000
Payment for shares repurchased and cancelled	就所購回及註銷股份之付款	(5,691)	-
Expenses incurred in connection with issue of shares	因發行股份而引致之支出	-	(5,550)
New bank loans raised	籌集新的銀行貸款	-	56,580
Net cash inflow of trust receipt loans	信託收據貸款現金流入淨額	591,038	162,030
Repayment of obligations under finance leases	根據融資租約償還債務	(26,049)	(9,693)
Increase in amount due to ultimate holding company	應付最終控股公司款項增加	6,297	843
Increase in amount due to a related company	應付一間關連公司款項增加	391	-
Dividends paid	已付股息	(92,503)	-
Net cash from financing activities	融資活動現金流入淨額	443,355	401,098
Net increase in cash and cash equivalents	現金及現金等價物之增加淨額	792,253	319,758
Cash and cash equivalents at the beginning of the year	年初之現金及現金等價物	511,318	191,560
Cash and cash equivalents at the end of the year	年終之現金及現金等價物	1,303,571	511,318
Analysis of balances of cash and cash equivalents	現金及現金等價物之結存分析		
Bank balances and cash	銀行結存及現金	1,304,535	514,317
Bank overdrafts	銀行透支	(964)	(2,999)
		1,303,571	511,318