Consolidated cash flow statement

綜合現金流量表

For the year ended 31 March 2005 (Expressed in Hong Kong dollars)

			二零零五年 2005		二零零四年 2004	
		附註	千元	千元	千元	千元
		Note	\$'000	\$'000	\$'000	\$'000
經營活動	Operating activities					
除税前日常業務 溢利	Profit from ordinary activities before taxation		81,907		47,087	
調整項目:	Adjustments for:		·			
一折舊	Depreciation		8,627		7,166	
一利息開支	 Interest expense 		478		871	
一 利 息 收 入 一 出 售 固 定 資 產	Interest incomeGain on disposal of		(812)		(621)	
之 收 益 一 重 估 土 地 及 建 築 物	fixed assets – Net surplus on revaluation		(3,097)		(24)	
及投資物業	of land and buildings and	I	(1.012)		(505)	
之 盈 餘 淨 值 一 以 公 允 價 值 列 賬 之	investment properties – Net realised and unrealised		(1,813)		(505)	
買賣證券已變現及 未變現收益淨額	gain on trading securities carried at fair value		(175)		(252)	
營運資金變動前	Operating profit before					
之經營溢利	changes in working capital		85,115		53,722	
存貨增加	Increase in inventories		(7,058)		(1,658)	
應 收 賬 款 及 其 他 應 收 款 之 增 加	Increase in trade and other receivables		(4,988)		(2,388)	
應付賬款及其他應付款 之增加	Increase in trade and other payables		2,571		5,687	
信託收據貸款之減少	Decrease in trust receipt loans		_		(98)	
經營業務產生之現金	Cash generated from					
	operations		75,640		55,265	
(已付)/退回税項	Tax (paid)/refunded		(4.04=)		(1.255)	
- 已付香港利得税 - 退回香港利得税	Hong Kong Profits Tax paidHong Kong Profits Tax		(1,217)		(1,266)	
一已付海外税項	refunded - Overseas tax paid		26 (5,823)		1,614 (14)	
	·					
經 營 活 動 所 得 之 現 金 淨 額 結 轉	Net cash from operating activities carried					
	forward			68,626		55,599

Consolidated cash flow statement

綜合現金流量表■

截至二零零五年三月三十一日止年度(以港幣列示)

For the year ended 31 March 2005 (Expressed in Hong Kong dollars)

			二零零五年 2005		二零零四年 2004	
	附 註 Note		千元 \$'000	千元 \$'000	千元 \$′000	千元 \$'000
承前經營活動所得之 現金淨額	Net cash from operating activities brought forward			68,626		55,599
投資活動	Investing activities					
購入固定資產付款	Payment for purchase of fixed assets		(22,280)		(21,413)	
出售固定資產 所得款項	Proceeds from disposal of fixed assets		9,200		306	
購入買賣證券付款 出售買賣證券	Payment for purchase of trading securities Proceeds from sale of		(7,399)		(16,031)	
所得款項 已收利息	trading securities Interest received		7,136 812		16,283 621	
投 資 活 動 所 用 之 現 金 淨 額	Net cash used in investing activities			(12,531)		(20,234)
融資活動	Financing activities					
已付融資租賃租金 之資本部分 新增銀行貸款 價還銀行貸款	Capital element of finance lease rentals paid Proceeds from new bank loans Repayment of bank loans		- - (29,887)		(308) 6,076 (2,088)	
根據購股權計劃發行 股份之所得款項 已付利息 已付融資租賃租金	Proceeds from shares issued under share option scheme Interest paid Interest element of finance lease		1,495 (478)		(863)	
之利息部分已付股息	rentals paid Dividends paid		- (22,494)		(8) (8,415)	
融資活動所用現金淨額	Net cash used in financing activities			(51,364)		(5,606)
現金及現金等價物 增加淨額	Net increase in cash and cash equivalents			4,731		29,759
於四月一日之現金及 現金等價物	Cash and cash equivalents at 1 April			91,605		61,846
於三月三十一日之 現金及現金等價物	Cash and cash equivalents at 31 March 17			96,336		91,605

主要非現金交易:

本年度,本集團以價值300,000元(二零零四年:380,000元)以物換物交易汽車一輛。

第32頁至82頁之附註屬本財務報表之一部分。

Major non-cash transaction:

During the year the group traded-in a motor vehicle with value of \$300,000 (2004: \$380,000).

The notes on pages 32 to 82 form part of these financial statements.