

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流量表

Year ended 31 March 2005 截至二零零五年三月三十一日止年度

	Notes 附註	2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務所得現金流量		
Profit before tax	除稅前溢利	200,052	24,101
Adjustments for:	就以下各項所作之調整：		
Finance costs	融資成本	8	46,751
Share of profits and losses of associates	應佔聯營公司之溢利及虧損	(2,700)	3,498
Interest income	利息收入	(3,118)	(3,126)
Loss on disposal of fixed assets	出售固定資產之虧損	2,430	1,626
Depreciation	折舊	56,854	54,417
Amortisation of intangible assets	無形資產攤銷	3,575	865
Impairment of intangible assets	無形資產減值	6,537	–
Amortisation of goodwill	商譽攤銷	1,661	2,208
Impairment of goodwill	商譽減值	–	4,512
Operating profit before working capital changes	未計營運資金變動前之經營溢利	313,517	134,852
Increase in inventories	存貨增加	(182,271)	(80,899)
Increase in trade and bills receivables	應收貿易帳款及應收票據增加	(490,246)	(101,640)
(Increase)/decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收款項(增加)/減少	(80,825)	7,266
(Increase)/decrease in an amount due from an associate	應收聯營公司款項(增加)/減少	(219)	1,994
Increase in an amount due to an associate	應付聯營公司款項增加	–	1,882
Increase/(decrease) in trade and bills payables	應付貿易帳款及應付票據增加/(減少)	461,125	(224,198)
Increase in other payables and accruals	其他應付款項及預提費用增加	106,412	119,321
Effect on foreign exchange rate changes, net	匯兌變動之影響淨額	48	(425)
Cash generated from/(used in) operations	經營所得/(所耗)之現金	127,541	(141,847)
Interest received	已收利息	3,118	3,126
The People's Republic of China corporate income tax paid	已繳中華人民共和國企業所得稅	(3,235)	(5,883)
Net cash inflow/(outflow) from operating activities	經營活動所得/(所耗)現金淨額	127,424	(144,604)

		Notes 附註	2005 二零零五年 HK\$'000 港幣千元	2004 二零零四年 HK\$'000 港幣千元
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動所得現金流量			
Purchases of fixed assets	購入固定資產	15	(161,137)	(127,627)
Proceeds from disposal of fixed assets	出售固定資產之所得款項		364	1,691
Additions to intangible assets	增加無形資產	16	(22,649)	(15,112)
Acquisition of minority interests	收購少數股東權益	32	(207)	–
Investments in associates	於聯營公司之投資		(6,864)	(11,095)
Investments in long term investments	於長期投資之投資		(30,545)	–
Net cash outflow from investing activities	投資活動所耗現金淨額		(221,038)	(152,143)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動所得現金流量			
Proceeds from issue of shares	發行股份之所得款項	29	2,984	2,060
Capital injected by minority shareholders	少數股東注資		3,990	10,756
New bank loans	新增銀行貸款		2,658,572	3,852,220
Repayment of bank loans	償還銀行貸款		(2,591,491)	(3,604,192)
Interest paid	已付利息		(48,226)	(46,751)
Dividend paid	已付股息		–	(63,372)
Net cash inflow from financing activities	融資活動所得現金淨額		25,829	150,721
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物 減少淨額		(67,785)	(146,026)
Cash and cash equivalents at beginning of year	年初之現金及現金等價物		521,071	667,097
CASH AND CASH EQUIVALENTS AT END OF YEAR	年末之現金及現金等價物		453,286	521,071
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物之結餘分析			
Cash and bank balances	現金及銀行結餘	26	453,286	521,071