綜合現金流動表

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

1777 994 344 347		二零零六年 2006 千港元 HK\$'000	二零零五年 2005 千港元 HK\$'000 (經重列) (restated)
經營業務 税前溢利 調整:	Operating activities Profit before tax	76,271	62,761
新舊 折舊 利息支出 呆貨撥備 呆壞賬撥備及壞賬	Adjustments for: Depreciation Interest expense Allowance for slow moving inventories Allowance for and direct write off	23,952 1,136 39,841	29,479 1,500 14,831
不像	Allowance for and direct write on doubtful receivables Amortisation of intangible assets Amortisation of prepaid lease payment Gain on disposal of a leasehold property (Gain) loss on disposal of	2,710 7,344 223 (19,375)	6,908 5,308 218 -
虧損 可出售投資減值虧損 開發成本減值虧損 利息收入 持作買賣投資之公平	a subsidiary Impairment loss on available-for-sale investments Impairment loss on development costs Interest income Loss on change in fair value of held-for-trading	(789) 10,000 3,500 (4,750)	4,758 - 1,195 (1,326)
估值虧損 出售物業、廠房及設備之 虧損(租賃物業除外) 以股份支付的支出之開支 應收一同集團附屬公司 賬款之免除 應付同集團附屬公司	investments Loss on disposal of property, plant and equipment (other than leasehold property) Share-based payment expense Waiver of amount due from a fellow subsidiary Waiver of amounts due to fellow subsidiaries	2,265 702 1,085 664	502 - -
脹款之免除	waiver or amounts due to reliow subsidiaries	-	(23,599)
營運資金變動前 之經現金流動 存貨增加 應收貿易賬款(增加)減少 其他應收購款增加 購入持作營公司 應收聯營 (增加) 應付貿易賬款減少 (增別 無大時期) 應付服款減少	Operating cash flows before movements in working capital Increase in inventories (Increase) decrease in trade receivables Increase in other receivables Purchase of held-for-trading investments Decrease (increase) in amounts due from associates Increase in trade payables Decrease in other payables	144,779 (32,089) (99,617) (136) (34,019) 2,315 15,091 (1,244)	102,535 (47,610) 65,441 (7,411) - (444) 53,307 (6,167)
經營業務所(使用)產生之 現金 繳付中華人民共和國 (「中國」)所得税/ 香港利得税 退還香港利得税	Cash (used in) generated from operations Income tax paid in the People's Republic of China (the "PRC")/Hong Kong Profits Tax paid Hong Kong Profits Tax refunded	(4,920) _ _	159,651 (21) 50
經營業務所(使用)產生 之淨現金	Net cash (used in) generated from operating activities	(4,920)	159,680

綜合現金流動表(續)

Consolidated Cash Flow Statement (Cont'd)

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

Lo Ver Mik ale		附註 Note	二零零六年 2006 千港元 HK\$'000	二零零五年 2005 千港元 HK\$'000 (經重列) (restated)
投資業務 出售物業、廠房及設備 之所得款項 其他應收賬款減少 利息收入 出售一附屬公司之所得款項 (以淨現金及現金	Investing activities Proceeds from disposal of property, plant and equipment Decrease in other receivables Interest received Proceeds from disposal of a subsidiary (net of cash and cash equivalents		106,112 5,000 4,750	521 8,750 1,326
等值出售) 購入物業、廠房及設備 開發成本支出 聯營公司投資增加 證券投資增加	disposed of) Purchase of property, plant and equipment Development costs incurred Increase in investment in associate Increase in investment in securities	39	189 (36,913) (9,204) (4)	10,511 (24,309) (6,140) – (10,318)
投資業務所(使用)產生 之淨現金	Net cash generated from (used in) investing activities		69,930	(19,659)
融資業務 已派股息 償還銀行貸款 信託收據貸款淨減少 購回公司普通股股份	Financing activities Dividend paid Repayment of bank loans Net decrease in trust receipt loans Repurchase of ordinary shares		(60,062) (25,755) (10,887)	(47,954) (19,337) (32,832)
利息支出 銀行透支增加 發行股本 償還財務租約債務	of the Company Interest paid Increase in bank overdrafts Issue of share capital Repayment of obligations under finance leases		(2,970) (1,136) 608 8 -	(1,500) - 1,367 (29)
融資業務所使用之淨現金	Net cash used in financing activities		(100,194)	(100,285)
現金及現金等值項目 之淨(減少)增加	Net (decrease) increase in cash and cash equivalents		(35,184)	39,736
年初之現金及 現金等值項目	Cash and cash equivalents at the beginning of the year		282,400	242,664
外幣匯率變更調整	Effect of foreign exchange rate changes		391	_
年終之現金及現金等值項目	Cash and cash equivalents at the end of the year		247,607	282,400
現金及現金等值 項目分析: 銀行結餘及現金 銀行存款	Analysis of the balance of cash and cash equivalents Bank balances and cash Bank deposits		36,608 210,999	225,616 56,784
			247,607	282,400