

# Consolidated cash flow statement

## 綜合現金流量表

截至二零零六年三月三十一日止年度（以港幣列示）

For the year ended 31 March 2006 (Expressed in Hong Kong dollars)

	附註 Note	二零零六年 2006		二零零五年 2005	
		千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
<b>經營活動</b>					
<b>Operating activities</b>					
除稅前溢利		<b>85,435</b>		81,907	
調整項目：					
– 土地及建築物 及投資物業之 估值收益淨額	– Net valuation gains on land and buildings and investment properties	<b>(9,972)</b>		(1,813)	
– 折舊	– Depreciation	<b>10,397</b>		8,627	
– 利息開支	– Interest expense	<b>251</b>		478	
– 利息收入	– Interest income	<b>(2,111)</b>		(812)	
– 出售固定資產之 虧損／（收益）	– Loss/(gain) on sale of fixed assets	<b>101</b>		(3,097)	
– 買賣證券已變現及 未變現收益淨額	– Net realised and unrealised gains on trading securities	<b>(70)</b>		(175)	
– 匯兌虧損	– Foreign exchange loss	<b>322</b>		–	
<b>營運資金變動前 之經營溢利</b>	<b>Operating profit before changes in working capital</b>	<b>84,353</b>		85,115	
存貨增加	Increase in inventories	<b>(18,990)</b>		(7,058)	
應收賬款及其他應收款 之增加	Increase in trade and other receivables	<b>(6,584)</b>		(4,988)	
應付賬款及其他應付款 之增加	Increase in trade and other payables	<b>6,323</b>		2,571	
<b>經營業務產生之現金</b>	<b>Cash generated from operations</b>	<b>65,102</b>		75,640	
（已付）／退回稅項	Tax (paid)/refunded				
– 已付香港利得稅	– Hong Kong Profits Tax paid	<b>(1,050)</b>		(1,217)	
– 退回香港利得稅	– Hong Kong Profits Tax refunded	<b>161</b>		26	
– 已付海外稅項	– Overseas tax paid	<b>(7,284)</b>		(5,823)	
– 退回海外稅項	– Overseas tax refunded	<b>2,288</b>		–	
<b>經營活動所得之 現金淨額結轉</b>	<b>Net cash generated from operating activities carried forward</b>		<b>59,217</b>		68,626

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		千元 \$'000	千元 \$'000	千元 \$'000	千元 \$'000
<b>承前經營活動所得之 現金淨額</b>			<b>59,217</b>		<b>68,626</b>
<b>投資活動</b>					
Net cash generated from operating activities brought forward			59,217		68,626
<b>投資活動</b>					
Investing activities					
Net cash used in investing activities			(15,584)		(12,531)
<b>融資活動</b>					
Financing activities					
Net cash used in financing activities			(48,374)		(51,364)
<b>現金及現金等價物 (減少) / 增加 淨額</b>			<b>(4,741)</b>		<b>4,731</b>
Net (decrease)/increase in cash and cash equivalents			(4,741)		4,731
<b>於四月一日之現金及 現金等價物</b>			<b>96,336</b>		<b>91,605</b>
Cash and cash equivalents at 1 April			96,336		91,605
<b>於三月三十一日之 現金及現金等價物</b>	18		<b>91,595</b>		<b>96,336</b>
Cash and cash equivalents at 31 March	18		91,595		96,336

### 主要非現金交易：

截至二零零六年三月三十一日止年度並無重大非現金交易。於二零零五年，本集團以價值300,000元以物換物交易汽車一輛。

### Major non-cash transaction:

There were no major non-cash transactions for the year ended 31 March 2006. In 2005, the group traded-in a motor vehicle with value of \$300,000.

第36至110頁之附註屬本財務報表之一部分。

The notes on pages 36 to 110 form part of these financial statements.