

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2006 截至二零零六年三月三十一日止年度

	Notes 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Profit/(loss) before tax:	除稅前溢利／(虧損)：		
From continuing operations	來自持續經營業務	207,788	144,668
From a discontinued operation	來自已終止經營業務	3,203	(2,704)
Adjustments for:	就下列各項之調整：		
Finance costs	融資成本	8	2,852
Share of profits and losses of associates	分佔聯營公司溢利及虧損		
From continuing operations	來自持續經營業務	(37,212)	(20,438)
From a discontinued operation	來自已終止經營業務	6	(2)
Interest income	利息收入	5	(208)
Dividend income from listed investments	上市投資之股息收入	5	(1,854)
Depreciation	折舊	7	7,948
Share option expense	購股權開支	7, 29	7,058
Fair value gains on embedded derivative financial instruments	內含衍生金融工具之公平價值收益	26	(112,468)
Deficit on revaluation of office premises	重估辦公室物業之虧絀	7	223
Recognition of prepaid land premiums	確認預付地價	17	850
Gain on disposal of a discontinued operation	出售已終止經營業務之收益		(3,587)
Impairment of items of property, plant and equipment	物業、廠房及設備項目減值	7	6,367
Impairment of properties held for resale	持作轉售物業減值	7	282
Loss on disposal/write-offs of items of property, plant and equipment	出售／撇銷物業、廠房及設備項目之虧損	7	349
Fair value gain on equity investments at fair value through profit or loss/short term investments	透過損益按公平價值列賬之股權投資／短期投資之公平價值收益	5	(485)
Surplus on revaluation of investment properties	投資物業之重估盈餘		(15,320)
Exchange adjustment	滙兌調整		6,874
Operating profit before working capital changes – page 57	營運資金變動前之經營溢利 – 第57頁	90,211	44,278

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Operating profit before working capital changes – page 56	營運資金變動前之經營溢利 – 第56頁	90,211	44,278
Decrease/(increase) in inventories	存貨之減少/(增加)	(154)	41
Decrease/(increase) in trade receivables, prepayments, other receivables and deposits	應收貿易賬款、預付款項、其他應收賬款及按金之減少/(增加)	47,471	(22,717)
Decrease/(increase) in short term investments, pledged	有抵押短期投資之減少/(增加)	19,978	(2,326)
Decrease in trade payables, accruals, other payables and deposits received	應付貿易賬款、應計款項、其他應付賬款及已收按金之減少	(26,668)	(11,465)
Increase/(decrease) in amounts due to related companies	應付關連公司款項之增加/(減少)	(12,689)	4,330
Movement of balances with associates	與聯營公司結餘之變動	-	(4)
Cash generated from operations	經營業務產生之現金	118,149	12,137
Interest received	已收利息	2,672	208
Interest paid	已付利息	(4,852)	(2,440)
Hong Kong profits tax paid	已付香港利得稅	(133)	(33)
Dividend received from listed investments	已收上市投資之股息	1,605	1,854
Net cash inflow from operating activities	經營業務現金流入淨額	117,441	11,726
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	15, 33(iv)	(2,810)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目所得款項		392
Acquisition of subsidiary	收購附屬公司	31	36,711
Dividend received from an associate	收自一家聯營公司股息		23,101
Acquisition of an associate	收購一家聯營公司		-
Acquisition of investment properties	收購投資物業	16, 33(v)	(39,480)
Net cash inflow/(outflow) from investing activities – page 58	投資活動現金流入/(流出)淨額 – 第58頁	17,914	(75,390)

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	Notes 附註			
Net cash inflow/(outflow) from investing activities – page 57	投資活動現金流入/(流出)淨額 – 第 57 頁		17,914	(75,390)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Proceeds from issue of new shares	發行新股所得款項	28(a)	5,686	4,097
Disposal of subsidiaries	出售附屬公司	32	1,856	500
Capital element of finance lease rental payments	融資租賃租金款項之資本部分		–	(5)
New bank loans	新造銀行貸款		22,990	56,700
Convertible bond interest paid	已付可換股債券利息		(1,133)	(412)
Repayment of bank loans	償還銀行貸款		(28,130)	(6,832)
Dividends paid	已付股息	12, 28(b), 33(iii)	(19,689)	(4,135)
Net cash inflow/(outflow) from financing activities	融資活動現金流入/(流出)淨額		(18,420)	49,913
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加/(減少)淨額		116,935	(13,751)
Cash and cash equivalents at beginning of year	年初之現金及現金等價物		33,667	47,800
Effect of foreign exchange rate changes, net	滙率波動(淨額)之影響		–	(382)
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物		150,602	33,667
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物之結存分析			
Cash and bank balances	現金及銀行結存	23	3,416	2,382
Non-pledged time deposits with original maturity of less than three months when acquired	購入時原定屆滿期限不足三個月之無抵押定期存款	23	147,186	31,285
			150,602	33,667