

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31 March 2006

綜合現金流量表

截至二零零六年三月三十一日止年度

		2006 二零零六年 HK\$'000 千港元	(Restated) (重列) 2005 二零零五年 HK\$'000 千港元
Cash flows from operating activities	經營業務之現金流量		
Profit/(loss) before income tax	除所得稅前溢利/(虧損)		
From continuing operations	來自持續經營業務	18,633	(18,967)
From a discontinued operation	來自一項已終止業務	94,519	2,283
Adjustments for:	經下列各項調整:		
Interest income from bank deposits	銀行存款利息收入	(10,223)	(13,490)
Interest expenses on bank borrowings and convertible debentures	銀行借貸及可換股債券利息收入	13,658	9,159
Finance lease interest expenses	融資租約利息支出	76	56
Net unrealised losses on other investments	其他投資未變現淨虧損	-	3,871
Impairment losses on	就下列各項確認之減值虧損		
- available-for-sale financial assets	- 可供出售金融資產	186	-
- investments in securities	- 投資證券	-	1,633
- trade and other receivables, deposits paid and prepayment	- 貿易及其他應收款項、已付按金及預付款項	8,354	7,332
- amount due from an associate	- 一間聯營公司欠款	-	3,347
Amortisation of goodwill	商譽攤銷	-	5,013
Amortisation of intangible assets	無形資產攤銷	101	287
Amortisation of leasehold land	租賃土地攤銷	530	649
Depreciation	折舊	3,368	2,809
Fair value adjustments on investment property	投資物業公平值調整	(4,956)	-
Surplus on revaluation of investment properties	投資物業重估盈餘	-	(121)
Equity settled share based payment expenses	以權益結算之股份支付之開支	1,587	546
Share of results of associates	分佔聯營公司業績	13,159	(3,137)
Goodwill reserve and capital reserve released on disposal of other investment which was formerly a subsidiary	出售其他投資(前附屬公司)時解除之商譽儲備及資本儲備	-	7,008
Gain on disposal of subsidiaries	出售附屬公司之收益	(94,332)	-
Gain on deemed disposal of a subsidiary	視作出售一間附屬公司之收益	(553)	(11,118)
Gain on disposal of an associates	出售一間聯營公司之收益	-	(6,070)
Loss on disposal of other intangible assets	出售其他無形資產之虧損	16	-
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	4	115
Operating profit/(loss) before working capital changes	營運資金變動前之經營溢利/(虧損)	44,127	(8,795)
(Increase)/decrease in loans receivable	應收貸款(增加)/減少	(1,964)	3,187
Increase in investments in securities	證券投資增加	-	(86,819)
Increase in inventories	存貨增加	(169)	(72)
Increase in amount due from an associate	一間聯營公司欠款增加	(3,223)	(3,347)
Increase in trade and other receivables, deposits paid and prepayment	貿易及其他應收款項、已付按金及預付款項增加	(13,558)	(15,043)
Decrease in financial assets at fair value through profit or loss	按公平值計入損益之金融資產減少	200,062	-
Increase/(decrease) in trade and other payables	貿易及其他應付款項增加/(減少)	15,374	(2,231)
(Decrease)/increase in amount due to an associate	結欠一間聯營公司款項(減少)/增加	(3,240)	1,561
(Decrease)/increase in provision	撥備(減少)/增加	(6,739)	6,739
Cash generated from/(used in) operations	經營所得/(所用)現金	230,670	(104,820)
Tax in other jurisdiction (paid)/refunded	(已付)/退回其他司法權區稅項	(26)	473
Net cash generated from/(used in) operating activities	經營業務所得/(所用)現金淨額	230,644	(104,347)

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		(Restated) (重列)	
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	Notes 附註		
Cash flows from investing activities	投資活動之現金流量		
Decrease/(increase) in pledged bank deposits	已抵押銀行存款減少/(增加)	58,786	(35,817)
Investment in an associate	於一間聯營公司之投資	-	(9,536)
Purchase of available-for-sale financial assets	購入可供出售金融資產	(3,353)	-
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	1,784	-
Purchase of property, plant and equipment	購入物業、廠房及設備	(4,357)	(58,712)
Proceeds from disposal of an associate	出售一間聯營公司所得款項	-	19,584
Acquisition of a subsidiary	收購一間附屬公司	(84)	3,555
Disposal of a subsidiary	出售一間附屬公司	88,379	89
Interest received	已收利息	10,223	13,490
Increase in long term deposit	長期存款增加	(6,677)	-
Net cash generated from/(used in) investing activities	投資活動所得/(所用)現金淨額	144,701	(67,347)
Cash flows from financing activities	融資活動之現金流量		
New bank loan raised	新借銀行貸款	-	91,831
Repayment of borrowings	償還借貸	(62,953)	(23,143)
Issue of shares	發行股份	43	13,495
Capital injection from minority shareholders of subsidiaries	附屬公司少數股東出資	1,861	11,118
Interest paid	已付利息	(12,648)	(8,242)
Repayment of finance lease obligations	償還融資租約責任	(588)	(323)
Finance lease charges	融資租約開支	(76)	(56)
Net cash (used in)/generated from financing activities	融資活動(所用)/所得現金淨額	(74,361)	84,680
Net increase/(decrease) in cash and cash equivalents	現金及現金等值項目增加/(減少)淨額	300,984	(87,014)
Cash and cash equivalents at beginning of the year	於年初之現金及現金等值項目	61,300	144,311
Effect of foreign exchange rate changes	外匯變動之影響	799	4,003
Cash and cash equivalents at 31 March	於三月三十一日之現金及現金等值項目	363,083	61,300
Analysis of the balance of cash and cash equivalents	現金及現金等值項目結餘分析		
Bank balances and cash	銀行結餘及現金	372,816	69,616
Bank overdraft	銀行透支	(9,733)	(8,316)
		363,083	61,300