

Consolidated Cash Flow Statement | 綜合現金流量表

Year ended 30 April 2005 截至二零零五年四月三十日止年度

	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	經營業務中現金流量		
Profit before tax	除稅前盈利	28,561	7,752
Adjustments for:	調整下列各項：		
Finance costs	財務費用	7	319
Share of profits and losses of a jointly-controlled entity and associates	分佔共同控制實體及聯營公司損益	(23,471)	(20,062)
Interest income	利息收入	(1,692)	(650)
Dividend income from short term listed equity investments	短期上市股票投資股息收入	5	(12)
Depreciation	折舊	6	45,520
Amortisation of rights to use port facilities	攤銷使用港口設施之權利	6	543
Loss on disposal of fixed assets	出售固定資產虧損	6	174
Deficit on revaluation of leasehold land and buildings	重估租賃土地及樓宇之虧絀	6	—
Provision for a long term investment	長期投資撥備	6	—
Gain on disposal of a jointly-controlled operation	出售共同控制業務之收益	6	—
Net unrealised holding gains on short term listed equity investments	持有短期上市股票投資之未變現收益淨額	6	(1,487)
Net realised losses/(gains) on trading of short term listed equity investments	買賣短期上市股票投資之已變現虧損/(收益)淨額	6	(434)
Provision for impairment of golf club memberships	哥爾夫球會會籍減值撥備	6	1,720
Provision for doubtful debts	呆帳撥備	6	2,398
Operating profit before working capital changes	營運資金變動前之經營盈利	47,984	35,781
Decrease in short term listed equity investments	短期上市股票投資之減少	3,023	643
Decrease/(increase) in inventories	存貨之減少/(增加)	200	(15)
Decrease/(increase) in trade receivables	應收貿易帳款之減少/(增加)	774	(3,974)
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收帳款之減少/(增加)	4,464	(1,940)
Decrease/(increase) in an amount due from a jointly-controlled entity	應收共同控制實體款項之減少/(增加)	(6,311)	4,330
Decrease/(increase) in an amount due from a joint venture partner	應收合營夥伴欠款之減少/(增加)	3,085	(994)
Decrease in an amount due from a minority shareholder of a subsidiary	應收附屬公司少數股東欠款之減少	5,988	228
Increase in an amount due from a shareholder	應收股東欠款之增加	(6,832)	—
Increase in amounts due from related companies	應收關連公司欠款之增加	(857)	—
Increase/(decrease) in trade payables	應付貿易帳款之增加/(減少)	888	(1,270)
Increase in accrued liabilities and other payables	應計負債及其他應付款項之增加	10,320	6,477
Decrease in construction payables	應付工程款項之減少	(2,221)	(1,277)
Increase in an amount due to a related company	應收關連公司欠款之增加	393	—
Cash generated from operations	經營業務中現金	60,898	37,989

Continued/續

Consolidated Cash Flow Statement (Continued) | 綜合現金流量表 (續)

Year ended 30 April 2005 截至二零零五年四月三十日止年度

		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 generated from operations	業務產生之現金		60,898	37,989
Interest paid	已付利息		—	(319)
Overseas taxes paid	已付海外稅項		(3,528)	(1,848)
Dividends received from short term listed equity investments	自短期上市股票投資收取之股息		48	12
Net cash inflow from operating activities	經營業務中現金流入淨額		57,418	35,834
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務中現金流量			
Interest received	已收利息		1,692	650
Dividends received from a jointly-controlled entity	自共同控制實體收取之股息		46,912	—
Purchases of fixed assets	購買固定資產		(9,114)	(9,972)
Proceeds from disposal of fixed assets	出售固定資產收益		163	1,217
Deposits for acquisition of fixed assets	購買固定資產之按金		—	(1,271)
Purchase of a long term investment	購買長期投資		(7,379)	—
Disposal of a jointly-controlled operation	出售一間共同控制業務	37	(120)	—
Increase in time deposits with original maturity over three months when acquired	於購入時原定到期日 超過三個月之定期存款之增加		(7,962)	(14,017)
Net cash inflow/(outflow) from investing activities	投資業務中現金流入/ (流出)淨額		24,192	(23,393)
CASH FLOWS FROM FINANCING ACTIVITIES	融資業務中現金流量			
New bank loans	新銀行貸款		—	9,346
Repayment of bank loans	償還銀行貸款		(9,346)	(11,215)
Net cash outflow from financing activities	融資業務中現金流出淨額		(9,346)	(1,869)
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物之增加淨額		72,264	10,572
Cash and cash equivalents at beginning of year	年初之現金及現金等價物		122,313	111,741
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物		194,577	122,313
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結存分析			
Cash and bank balances	現金及銀行結存	29	194,577	97,065
Time deposits with original maturity within three months when acquired	於收購時到期日為 三個月內之定期存款	29	—	25,248
			194,577	122,313