

Consolidated Cash Flow Statement

綜合現金流量表

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

		2006 HK\$'000 千港元	2005 HK\$'000 千港元 (As restated) (經重列)
OPERATING ACTIVITIES	經營業務		
Profit before taxation	除稅前溢利	112,367	15,623
Adjustments for:	調整：		
Impairment loss recognised on available-for-sale investments/ investments in securities	可出售投資／證券投資之已確認減值虧損	21,000	5,207
Interest income	利息收入	(22,666)	(12,787)
Finance costs	財務成本	126	635
Dividend income from available-for-sale investments/ investments in securities	可出售投資／證券投資之股息收入	(1,690)	(1,750)
Depreciation and amortisation of property, plant and equipment	物業、廠房機器及設備之折舊及攤銷	8,918	8,704
Amortisation of prepaid lease payments	預付租賃款項之攤銷	496	494
(Gain)/loss on disposal/ written off of property, plant and equipment	出售／撤銷物業、廠房機器及設備之(收益)／虧損	(125)	261
Share of results of associates	攤佔聯營公司之業績	1,774	5,848
Amortisation of goodwill of an associate	攤銷一間聯營公司之商譽	—	474
Surplus on revaluation of investment properties	重估投資物業之盈餘	(4,270)	(3,600)
Bad debts written off	壞賬撇銷	111	1,368
Gain on disposal of a subsidiary	撤銷一間附屬公司之收益	—	(9)
(Gain)/loss on disposal of associates	出售聯營公司之(收益)／虧損	(12,093)	2,465
Loss on partial disposal of an associate	出售一間聯營公司部份權益之虧損	—	19,210
Release of negative goodwill arising from acquisition of a subsidiary	攤分因收購一間附屬公司而產生之負商譽	—	(579)
Gain on disposal of an investment property	出售一項投資物業之收益	—	(890)
Gain on disposal of investments in securities	出售證券投資之收益	—	(3,551)
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	103,948	37,123
Increase in financial assets at fair value through profit and loss	於損益賬按公平值處理之金融資產之增加	(90,339)	—
Decrease in investments in securities	證券投資之減少	—	132,942
Decrease in inventories	存貨之減少	1,050	1,626
Decrease/(increase) in trade debtors	應收貿易賬項之減少／(增加)	1,942	(7,185)
Increase in other debtors, deposits and prepayments	其他應收賬項、按金及預付款項之增加	(1,534)	(38,399)
(Decrease)/increase in trade creditors	應付貿易賬項之(減少)／增加	(2,637)	361
Increase in other creditors and accruals	其他應付賬項及費用準備之增加	10,211	5,736
Effect of foreign exchange rate changes	匯兌調整之影響	—	31
Cash generated from operations	來自經營業務之現金	22,641	132,235
Hong Kong Profits Tax paid	已付香港利得稅	(24,385)	(6,687)
Hong Kong Profits Tax refunded	已退回香港利得稅	2,411	915
Income tax in other jurisdiction paid	已付其他司法權區之所得稅	(470)	(270)
NET CASH GENERATED FROM OPERATING ACTIVITIES	來自經營業務之現金淨額	197	126,193

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INVESTING ACTIVITIES	投資業務		
Interest received	已收利息	21,050	9,462
Dividend received from an associate	已收一間聯營公司所得股息	2,887	—
Dividend received from available-for-sale investments/investments in securities	已收可出售投資／證券投資所得股息	1,690	1,750
Advances to associates	借款予聯營公司	(5,168)	(5,492)
Acquisition of a subsidiary	購買一間附屬公司	—	2,038
Disposal of a subsidiary	撇銷一間附屬公司	—	—
Balance payment in respect of acquisition of a subsidiary in prior year	繳付於去年度購買一間附屬公司之餘款	(25,123)	—
Addition to investment in an associate	增加一間聯營公司之投資	(72,000)	(17,991)
Purchases of property, plant and equipment	購買物業、廠房機器及設備	(14,382)	(4,511)
Addition to prepaid lease payments	增加預付租賃款項	(325)	—
Advances to investee companies	借款予投資公司	—	(256)
Repayments from associates	聯營公司之還款	5,304	22,146
Proceeds from disposal of property, plant and equipment	出售物業、廠房機器及設備之所得款項	266	381
Proceeds from disposal of an investment property	出售一項投資物業之所得款項	—	10,890
Proceeds from disposal of associates	出售聯營公司之所得款項	41,836	—
Proceeds from partial disposal of an associate	出售一間聯營公司部份權益之所得款項	—	5,932
Proceeds from disposal of available-for-sale investments/investments in securities	出售可出售投資／證券投資之所得款項	77,436	10,006
NET CASH GENERATED FROM INVESTING ACTIVITIES	投資業務產生之現金淨額	33,471	34,355
FINANCING ACTIVITIES	融資業務		
Dividends paid	已付股息	(32,672)	(32,604)
Interest paid	已付利息	(244)	(559)
New bank loans raised	新增銀行貸款	—	7,547
Proceeds from issue of new shares	發行新股之所得款項	—	1,736
Repayments of bank loans	償還銀行貸款	(7,547)	(7,775)
Repayments of advances from minority shareholders	償還少數股東之貸款	(1,282)	(2,205)
NET CASH USED IN FINANCING ACTIVITIES	融資業務所用之現金淨額	(41,745)	(33,860)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等額(減少)／增加淨額	(8,077)	126,688
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	現金及現金等額於年初之結餘	224,411	97,723
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	滙兌調整之影響	1,376	—
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	現金及現金等額於年終之結餘	217,710	224,411
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等額之結餘分析		
Time deposits, bank balances and cash	定期存款、銀行存款及現金	217,710	213,107
Short-term liquid investment	短期流動性投資	—	11,304
		217,710	224,411