

# 綜合現金流動表

## CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st March, 2006

截至二零零六年三月三十一日止年度

(In HK\$'000)	(以港幣千元為單位)	Note 附註	2006	2005
<b>Cash flows from operating activities</b>	<b>經營業務之現金流動</b>			
Profits before taxation	除稅前溢利		<b>167,013</b>	90,039
Adjustments for:	已就下列各項作出調整：			
Interest expenses	利息支出		<b>9,137</b>	2,564
Depreciation	折舊		<b>541</b>	510
Amortisation of intangible assets	無形資產攤銷		-	340
Bad debts recovered	已收回壞帳		<b>(18,484)</b>	-
Provision for doubtful debts	呆壞帳撥備		<b>2,508</b>	1,802
Gain on disposal of property, plant and equipment	出售物業、機器及設備之收益		-	(46)
Excess of net fair value of consolidation arising from acquisition of a subsidiary	收購附屬公司所產生綜合公平淨值之多出部份		<b>(67,194)</b>	(15,500)
Gain on disposal of a subsidiary	出售附屬公司所產生之溢利	34	<b>(18,100)</b>	-
Increase in fair value of investment properties	投資物業公平值之增加		<b>(16,836)</b>	(38,637)
Share of results of associates	應佔聯營公司之業績		<b>(248)</b>	97
Operating profit before working capital changes	未計營運資金變動前之經營溢利		<b>58,337</b>	41,169
Decrease/(increase) in trade and other receivable, deposits and prepayments	貿易及其他應收款項、按金及預付款項之減少/(增加)		<b>33,247</b>	(47,642)
Increase in loan receivable	應收貸款之增加		<b>(127,999)</b>	-
Decrease/(increase) in trust and segregated accounts included in bank balances	信託及其他分開處理帳戶結存(包括於銀行結餘)之減少/(增加)		<b>814</b>	(6,076)
Increase in amounts due from related companies	應收關連公司款項之增加		<b>(2,695)</b>	-
Increase in amounts due from associates	應收聯營公司款項之增加		<b>(20,193)</b>	-
Decrease in amount due to an associate	應付聯營公司款項之減少		-	(270)
(Decrease)/increase in amounts due to related parties	應付關連公司款項之(減少)/增加		<b>(40,811)</b>	30,716
Increase in creditors and accrued expenses	應付帳款及應付費用之增加		<b>57,642</b>	20,014
<b>Cash (used in)/generated from operations</b>	<b>經營業務(應用)/產生之現金</b>		<b>(41,658)</b>	37,911
Interest paid	已付利息		<b>(9,137)</b>	(2,564)
Hong Kong profits tax paid	已付香港利得稅		<b>(7,073)</b>	(11,265)
<b>Net cash (used in)/from operating activities</b>	<b>經營業務(應用)/產生之現金淨額</b>		<b>(57,868)</b>	24,082

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<b>Cash flows from investing activities</b>	<b>投資活動之現金流動</b>			
Purchase of property, plant and equipment	購買物業、機器及設備		(277)	(976)
Purchase of investment properties	購買投資物業		(164)	(131,363)
Purchase of properties held for development	購買持作發展物業		(7,000)	-
Acquisition of a subsidiary (net of cash and cash equivalent acquired)	收購附屬公司(扣除所收購之 現金及現金之等價物)	33	4,407	(28,500)
Purchase of available-for-sale financial assets	購買可供出售財務資產		(1)	-
Increase in pledged bank deposits	有抵押銀行存款之增加		(2,172)	(294)
Proceeds from disposal of a subsidiary	出售附屬公司之所得款項	34	35,700	-
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備 所得款項		-	150
Increase in trade and other receivable, deposits and prepayments	貿易及其他應收款項、按金及 預付款項之增加		(89,445)	-
(Increase)/decrease in other assets	其他資產之(增加)/減少		(860)	1,117
<b>Net cash used in investing activities</b>	<b>投資活動應用之現金淨額</b>		<b>(59,812)</b>	<b>(159,866)</b>
<b>Cash flows from financing activities</b>	<b>融資活動之現金流動</b>			
Dividend paid	已付股息		(30,719)	(11,200)
Net proceeds from issue of shares	發行股份之所得款項淨額		24,611	152,535
New borrowings raised	新增借款		176,800	-
Repayment of borrowings	償還借款		(4,125)	-
Advance to an acquired subsidiary before actual acquisition	實際收購前墊款予被收購 附屬公司		14,000	-
Net proceeds from minority shareholders	來自少數股東之所得款項淨額		125	-
<b>Net cash from financing activities</b>	<b>融資活動產生之現金淨額</b>		<b>180,692</b>	<b>141,335</b>
<b>Net increase in cash and cash equivalents</b>	<b>現金及現金之等價物之增加</b>		<b>63,012</b>	<b>5,551</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>年初之現金及現金之等價物</b>		<b>(126,747)</b>	<b>(132,298)</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>年末之現金及現金之等價物</b>		<b>(63,735)</b>	<b>(126,747)</b>
<b>Analysis of the balance of cash and cash equivalents:</b>	<b>現金及現金之等價物結餘之分析:</b>			
Cash in hand and general accounts included in bank balances	現金及一般銀行戶口結餘		37,343	24,309
Bank overdrafts, secured	銀行透支, 有抵押		(100,924)	(139,395)
Bank overdrafts, unsecured	銀行透支, 無抵押		(154)	(11,661)
			<b>(63,735)</b>	<b>(126,747)</b>