

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

For the year ended 31st March, 2006
(Amounts expressed in Hong Kong dollars)

截至二零零六年三月三十一日止年度
(金額以港元計算)

	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)
Operating activities	經營業務		
Profit before taxation	經營溢利	72,535	35,460
Adjustments for:	經調整：		
Allowance for loans to securities margin clients	證券保證金客戶貸款之撥備	1,442	-
Amortisation of intangible assets	無形資產之攤銷	-	201
Amortisation of goodwill	商譽之攤銷	-	328
Depreciation and amortisation of prepaid lease payments interests in land, property and equipment	土地、物業及設備之預付租賃款項權益之折舊及攤銷	6,218	1,778
Deficit (surplus) on revaluation of property and equipment	重估物業及設備虧絀(盈餘)	716	(648)
Impairment loss on loans and advances	貸款及墊款之減值虧損	68	-
Impairment loss on intangible assets	無形資產之減值虧損	3,125	-
Share-based payment expenses	以股支付之支出	1,428	3,900
Increase in fair value of investment properties	物業投資公平值之增加	(1,000)	-
Interest expenses	利息支出	7,831	5,266
Net realised loss (gain) on available-for-sale investments/non-trading securities	可供出售投資／非交易證券之已變現虧損(收益)淨額	95	(1,263)
(Gain) loss on disposal of property and equipment	出售物業及設備之(收益)虧損	(1)	776

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Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	92,457	45,798
(Increase) decrease in other assets	其他資產(增加)減少	(323)	161
Decrease in accounts receivable	應收貿易賬款減少	45,016	56,639
Increase in loans and advances	貸款及墊款增加	(67,789)	-
Increase in land development work-in-progress	在建土地發展工程之增加	(20,917)	-
(Increase) decrease in prepayments and deposits	預付款項及按金(增加)減少	(3,320)	599
Increase in bank balances – trust and segregated accounts	銀行結餘增加 – 信託賬戶及分立賬戶	(160,450)	(17,358)
Increase in accounts payable	應付貿易賬款增加	166,773	42,365
Increase in accrued charges and other accounts payable	應計費用及其他應付賬款增加	10,058	2,709
(Decrease) increase in amount due to a related company	欠關連公司款項(減少)增加	(450)	450
Net cash generated from operations	經營產生淨現金	61,055	131,363
Hong Kong Profits Tax paid	已付香港利得稅	(9,617)	(9,931)
Interest paid	已付利息	(3,265)	(5,173)
Net cash from operating activities	經營業務產生淨現金	48,173	116,259
Investing activities	投資業務		
Proceeds on disposal of available-for-sale investments/non-trading securities	出售可供出售投資/非交易證券所得款項	3,777	5,163
Purchases of property and equipment	購置物業及設備	(6,944)	(70)
Acquisitions of subsidiaries (net of cash and cash equivalents acquired)	收購附屬公司(扣除收購現金及現金等值項目)	37	(101,683)
Acquisition of an associate	收購聯營公司	-	(4)
Advance to an associate	向聯營公司墊款	(270)	(4,361)
Net cash used in investing activities	投資業務所用之淨現金	(3,437)	(100,955)

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Financing activities	融資業務		
Dividends paid	已付股息	(30,224)	(22,500)
Repayments of bank loans	償還銀行貸款	(11,000)	(158,432)
Repayments of mortgage loans	償還按揭貸款	(69,300)	-
Repayments of redemption on convertible notes	贖回可換股票據 而還款	(200,000)	-
Proceeds on issue of convertible notes	發行可換股票據 之所得款項	500,000	-
Interest paid on convertible notes	可換股票據之 已付利息	(3,945)	(92)
New bank loans raised	新增銀行貸款	-	140,760
Repayment of bank overdrafts	償還銀行透支	(48,642)	(138,141)
New mortgage loan raised	新造按揭貸款	-	69,300
Proceeds on issue of shares by placement	因配售發行股份 之所得款項	41,000	108,000
Proceeds from issue of shares on exercise of share options	因行使購股權發行 股份之所得款項	22,470	44,400
Share issue expenses	股份發行費用	-	(2,061)
Net cash from financing activities	融資業務產生之淨現金	200,359	41,234
Net increase in cash and cash equivalents	現金及現金等值項目 淨增加	245,095	56,538
Cash and cash equivalents at beginning of the year	年初現金及現金等值 項目	76,666	20,128
Cash and cash equivalents at end of the year	年終現金及現金等值 項目	321,761	76,666
Being:	為：		
Bank balances – general accounts and cash	銀行結餘—一般賬戶 及現金	321,761	76,666