綜合財務狀況表 CONSOLIDATED STATEMENT OF FINANCIAL POSITION

31 March 2013 二零一三年三月三十一日

			附註	二零一三年	二零一二年	二零一一年
#流動資産 NON-CURRENT ASSETS 物業・機器及設備 Property, plant and equipment 14 434,372 446,323 305,823 投資物業 快速新門では同語では、 17 3,909 9,427 388,037 程質の推議を Other assets 15 487,878 455,590 411,464 数元 3,168,851 2,110,055 2,619,081 2				三月三十一日	三月三十一日	四月一日
### ### ### ### ### ### ### ##			Notes	31 March	31 March	1 April
#X\$*000				2013	2012	2011
#流動資產 NON-CURRENT ASSETS 物業・機器及設備 Property, plant and equipment 14 434,372 446,323 305,823 投資物業 根器及設備 Property, plant and equipment 15 487,878 455,590 411,464 数異共物業 Properties under development 16 843,946 846,256 275,574 880,037 聯營公司權益 Interests in associates 19 47,860 40,978 30,348 其他資產 Offer assets 1,230 1,120 1,090 超延税項資產 Deferred tax assets 33 85,501 99,980 100,146 總非流動資產 CURRENT ASSETS				千港元	千港元	千港元
#流動資産 NON-CURRENT ASSETS 物業・機器及設備 Property, plant and equipment 14 434,372 446,323 305,823 投資物業 Investment properties 15 487,878 455,550 411,464 發展中物業 Properties under development 16 843,946 846,256 275,574 886,0256 275,0256 275				HK\$'000	HK\$'000	HK\$'000
##					(經重列)	(經重列)
物業、機器及設備 投資物業 Property, plant and equipment Investment properties 14 434,372 446,323 305,823 投資物業 Investment properties 15 487,878 455,590 411,464 發展中物業 Properties under development 16 843,946 846,256 275,574 Deposits paid 17 3,909 9,427 388,037 聯營公司權益 Inlerests in associates 19 47,860 40,978 30,348 其他資產 Other assets 33 85,501 99,980 100,146 總非流動資產 Current assets 1,904,696 1,899,674 1,512,482 添動資產 CURRENT ASSETS ** ** ** 發展中物業 Properties under development Investments at fair value Investments at fair value Investments of fair value Investments at fair value Investmen					(Restated)	(Restated)
物業、機器及設備 投資物業 Property, plant and equipment Investment properties 14 434,372 446,323 305,823 投資物業 Investment properties 15 487,878 455,590 411,464 發展中物業 Properties under development 16 843,946 846,256 275,574 Deposits paid 17 3,909 9,427 388,037 聯營公司權益 Inlerests in associates 19 47,860 40,978 30,348 其他資產 Other assets 33 85,501 99,980 100,146 總非流動資產 Current assets 1,904,696 1,899,674 1,512,482 添動資產 CURRENT ASSETS ** ** ** 發展中物業 Properties under development Investments at fair value Investments at fair value Investments of fair value Investments at fair value Investmen	非流動資產	NON-CURRENT ASSETS				
投資物業 Investment properties 15 487,878 455,590 411,464 發展中物業 Properties under development 16 843,946 846,256 275,574 已付訂金 Deposits paid 17 3,909 9,427 388,037 聯營公司權益 Interests in associates 19 47,860 40,978 30,348 其他資産 Other assets 1,230 1,120 1,090 滅延稅項資産 Deferred tax assets 33 85,501 99,980 100,146 総非流動資産 CURRENT ASSETS 安展中物業 Properties under development 16 187,880 401,499 281,762 排分工作計算 Properties under development 16 187,880 401,499 281,762 排分工作計算 Properties under development 15,164 21,388 11,624 持有供銷售之物業 Properties or sole 20 272,373 3,282 122,933 中有供銷售之物業 Properties held for sole 22 720,600 466,250 439,569 客戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407 推合联系员 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 可持定可以可以可以可以可以可以可以可以可以可以可以可以可以可以可以可以可以可以可			14	434,372	446,323	305,823
發展中物業 Properties under development 16 843,946 846,256 275,574 已付訂金 Deposits paid 17 3,909 9,427 388,037 聯營公司權益 Interests in associates 19 47,860 40,978 30,348 其他資産 Other assets 1,230 1,120 1,090 滅延税項資産 Deferred tax assets 33 85,501 99,980 100,146 總非流動資産 CURRENT ASSETS	投資物業					
世行訂金 Deposits paid 17 3,909 9,427 388,037 勝營公司權益 Interests in associates 19 47,860 40,978 30,348 其他資産 Other assets 1,230 1,120 1,090 遞延税項資産 Deferred tax assets 33 85,501 99,980 100,146 總非流動資産 Total non-current assets 1,904,696 1,899,674 1,512,482 流動資産 CURRENT ASSETS 受展中物業 Properties under development 16 187,880 401,499 281,762 through profit or loss 20 272,373 3,282 122,933 存貨 Inventories 21 15,164 21,388 11,624 持有供銷售之物業 Properties held for sale 22 720,600 466,250 439,569 客戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407 應收貿易賬款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables, prepayments				•		
勝誉公司權益 其他資産 Other assets Deferred tax assets 別の		· · · · · · · · · · · · · · · · · · ·		•		
其他資產Other assets1,2301,1201,090遞延稅項資產Deferred tax assets3385,50199,980100,146總非流動資產Total non-current assets1,904,6961,899,6741,512,482流動資產CURRENT ASSETS***			19	•		
 遮延税項資産 Deferred tax assets 33 85,501 99,980 100,146 總非流動資産 CURRENT ASSETS 發展中物業 Properties under development 16 187,880 401,499 281,762 按公平值計入損益之投資 Investments at fair value through profit or loss 20 272,373 3,282 122,933 存貨 Inventories 21 15,164 21,388 11,624 持有供銷售之物業 Properties held for sale 22 720,600 466,250 439,569 客戶有關合約工程之欠款 原收貿易服款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 可付款項及訂金 Other receivables, prepayments 有付款項及訂金 Other receivables, prepayments 有付款項及訂金 Derivative financial instruments 26 — 110 87 預繳稅項 Tax prepaid 9,238 13,777 5,320 定期存款 Time deposits 27 529,582 208,248 788,527 受限制現金 Restricted cash 27 40,207 79,621 56,286 現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 分類為特出售之非流動資產 Non-current asset classified as held for sale 28 — 120,794 — 	其他資產	Other assets		1,230		
流動資産 CURRENT ASSETS 發展中物業 Properties under development 16 187,880 401,499 281,762 按公平値計入損益之投資 Investments at fair value through profit or loss 20 272,373 3,282 122,933 存貨 Inventories 21 15,164 21,388 11,624 持有供銷售之物業 Properties held for sale 22 720,600 466,250 439,569 客戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407 應收貿易賬款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables, prepayments 預付款項及訂金 and deposits 25 50,232 62,576 48,348 衍生金融工具 Derivative financial instruments 26 — 110 87 預繳稅項 Tax prepaid 9,238 13,777 5,320 定期存款 Time deposits 27 529,582 208,248 788,527 受限制現金 Restricted cash 27 60,207 79,621 56,286 現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 7月 5月 7月		Deferred tax assets	33	·		
發展中物業 按公平值計入損益之投資Properties under development Investments at fair value through profit or loss16187,880401,499281,762存貨 持有供銷售之物業 客戶有關合約工程之欠款Inventories Properties held for sale Amounts due from customers for contract works 類付款項及訂金2115,164 21,388 2221,388 720,60011,624 	總非流動資產	Total non-current assets		1,904,696	1,899,674	1,512,482
Investments at fair value through profit or loss 20 272,373 3,282 122,933 76貨 Inventories 21 15,164 21,388 11,624 持有供銷售之物業 Properties held for sale 22 720,600 466,250 439,569 客戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407	流動資產	CURRENT ASSETS				
Investments at fair value through profit or loss 20 272,373 3,282 122,933 75章 Inventories 21 15,164 21,388 11,624 月有供銷售之物業 Properties held for sale 22 720,600 466,250 439,569 名字戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407 88,40	發展中物業	Properties under development	16	187,880	401,499	281,762
存貨 Inventories 21 15,164 21,388 11,624 持有供銷售之物業 Properties held for sale 22 720,600 466,250 439,569 客戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407 應收貿易脹款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables, prepayments 25 50,232 62,576 48,348 衍生金融工具 Derivative financial instruments 26 — 110 87 預繳稅項 Tax prepaid 9,238 13,777 5,320 定期存款 Time deposits 27 529,582 208,248 788,527 受限制現金 Restricted cash 27 60,207 79,621 56,286 現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 分類為待出售之非流動資產 Non-current asset classified as held for sale 28 — 120,794 —	按公平值計入損益之投資	Investments at fair value				
持有供銷售之物業 客戶有關合約工程之欠款Properties held for sale22720,600466,250439,569客戶有關合約工程之欠款Amounts due from customers for contract works2399,643147,41688,407應收貿易賬款Trade receivables24735,062430,072454,734其他應收款項、 預付款項及訂金Other receivables, prepayments 		through profit or loss	20	272,373	3,282	122,933
審戶有關合約工程之欠款 Amounts due from customers for contract works 23 99,643 147,416 88,407 應收貿易賬款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables, prepayments	存貨	Inventories	21	15,164	21,388	11,624
for contract works 23 99,643 147,416 88,407 應收貿易脹款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables, prepayments	持有供銷售之物業	Properties held for sale	22	720,600	466,250	439,569
應收貿易賬款 Trade receivables 24 735,062 430,072 454,734 其他應收款項、 Other receivables, prepayments 預付款項及訂金 and deposits 25 50,232 62,576 48,348 衍生金融工具 Derivative financial instruments 26 — 110 87 預繳稅項 Tax prepaid 9,238 13,777 5,320 定期存款 Time deposits 27 529,582 208,248 788,527 受限制現金 Restricted cash 27 60,207 79,621 56,286 現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 3,168,851 2,110,055 2,619,081 分類為待出售之非流動資產 Non-current asset classified as held for sale 28 — 120,794 —	客戶有關合約工程之欠款	Amounts due from customers				
其他應收款項、 預付款項及訂金Other receivables, prepayments and deposits2550,23262,57648,348衍生金融工具 預繳稅項 定期存款Derivative financial instruments Tax prepaid26—11087預繳稅項 定期存款Time deposits27529,582208,248788,527受限制現金 現金及銀行結存Restricted cash Cash and bank balances2760,20779,62156,286現金及銀行結存Cash and bank balances27488,870275,816321,484分類為待出售之非流動資產Non-current asset classified as held for sale28—120,794—		for contract works	23	99,643	147,416	88,407
預付款項及訂金and deposits2550,23262,57648,348衍生金融工具Derivative financial instruments26—11087預繳稅項Tax prepaid9,23813,7775,320定期存款Time deposits27529,582208,248788,527受限制現金Restricted cash2760,20779,62156,286現金及銀行結存Cash and bank balances27488,870275,816321,484分類為待出售之非流動資產Non-current asset classified as held for sale28—120,794—	應收貿易賬款	Trade receivables	24	735,062	430,072	454,734
衍生金融工具 預繳稅項 Derivative financial instruments 26 - 110 87 預繳稅項 Tax prepaid 9,238 13,777 5,320 定期存款 Time deposits 27 529,582 208,248 788,527 受限制現金 Restricted cash 27 60,207 79,621 56,286 現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 分類為待出售之非流動資產 Non-current asset classified as held for sale 28 - 120,794 -	其他應收款項、	Other receivables, prepayments				
預繳稅項Tax prepaid9,23813,7775,320定期存款Time deposits27529,582208,248788,527受限制現金Restricted cash2760,20779,62156,286現金及銀行結存Cash and bank balances27488,870275,816321,484分類為待出售之非流動資產Non-current asset classified as held for sale28-120,794-	預付款項及訂金	and deposits	25	50,232	62,576	48,348
定期存款Time deposits27529,582208,248788,527受限制現金Restricted cash2760,20779,62156,286現金及銀行結存Cash and bank balances27488,870275,816321,484分類為待出售之非流動資產Non-current asset classified as held for sale28—120,794—	衍生金融工具	Derivative financial instruments	26	_	110	87
受限制現金 Restricted cash 27 60,207 79,621 56,286 現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 分類為待出售之非流動資產 Non-current asset classified as held for sale 28 — 120,794 —	預繳税項	Tax prepaid		9,238	13,777	5,320
現金及銀行結存 Cash and bank balances 27 488,870 275,816 321,484 3,168,851 2,110,055 2,619,081 分類為待出售之非流動資產 Non-current asset classified as held for sale 28 — 120,794 —	定期存款	Time deposits	27	529,582	208,248	788,527
3,168,851 2,110,055 2,619,081 分類為待出售之非流動資產 Non-current asset classified as held for sale 28 — 120,794 —	受限制現金	Restricted cash	27	60,207	<i>7</i> 9,621	56,286
分類為待出售之非流動資産 Non-current asset classified as held for sale 28 120,794	現金及銀行結存	Cash and bank balances	27	488,870	275,816	321,484
held for sale 28 <u>- 120,794</u>				3,168,851	2,110,055	2,619,081
held for sale 28 <u>- 120,794</u>	分類為待出售之非流動資產	Non-current asset classified as				
總流動資產 Total current assets <u>3,168,851</u> <u>2,230,849</u> <u>2,619,081</u>		held for sale	28		120,794	
	總流動資產	Total current assets		3,168,851	2,230,849	2,619,081

TYSAN HOLDINGS LIMITED

綜合財務狀況表 CONSOLIDATED STATEMENT OF FINANCIAL POSITION

31 March 2013 二零一三年三月三十一日

		附註 Notes	二零一三年 三月三十一日 31 March 2013 千港元 HK\$'000	二零一二年 三月三十一日 31 March 2012 千港元 HK\$'000 (經重列) (Restated)	二零一一年 四月一日 1 April 2011 千港元 HK\$'000 (經重列) (Restated)
流動負債	CURRENT LIABILITIES				
應付貿易賬款及應計款項 其他應付款項、已收訂金	Trade payables and accruals Other payables, deposits received	29	638,467	485,880	480,959
及預收款項	and receipts in advance	30	25,608	45,994	163,652
衍生金融工具 欠客戶有關合約工程之款項	Derivative financial instruments Amounts due to customers	26	_	140	26
	for contract works	23	528,161	184,099	224,428
已收訂金	Deposits received	31	140,897	326,713	173,482
附息銀行借貸	Interest-bearing bank borrowings	32	109,786	231,452	128,382
應付税項	Tax payable		289,164	207,995	473,502
總流動負債	Total current liabilities		1,732,083	1,482,273	1,644,431
流動資產淨值	NET CURRENT ASSETS		1,436,768	748,576	974,650
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		3,341,464	2,648,250	2,487,132
非流動負債 附息銀行借貸 衍生金融工具 來自一間聯營公司之貸款 遞延税項負債	NON-CURRENT LIABILITIES Interest-bearing bank borrowings Derivative financial instruments Loan from an associate Deferred tax liabilities	32 26 19(b) 33	726,042 8,205 24,560 212,688	366,826 11,006 24,560 208,711	332,332 5,821 24,560 193,900
總非流動負債	Total non-current liabilities		971,495	611,103	556,613
資產淨值	Net assets		2,369,969	2,037,147	1,930,519
權益 本公司普通股股東 應佔權益	EQUITY Equity attributable to ordinary equity holders of the Company				
已發行股本 儲備	Issued capital Reserves	34 36(a)	87,266 2,251,293	87,266 1,928,670	87,011 1,813,311
非控股股東權益	Non-controlling interests		2,338,559	2,015,936 21,211	1,900,322
總權益	Total equity		2,369,969	2,037,147	1,930,519

馮潮澤

FUNG CHIU CHAK, VICTOR

董事

Director

郭敏慧

JENNIFER KWOK

董事

Director