綜合現金流量表 CONSOLIDATED STATEMENT OF CASH FLOWS

Year ended 31 March 2014 截至二零一四年三月三十一日止年度

| Muldistanua - | | 附註 Notes | 二零一四年 2014 <i>千港元</i> HK\$'000 | 二零一三年 2013 <i>千港元</i> HK\$'000 |
|--|---|-------------|---|---|
| 來自經營業務之現金流量 除税前溢利 | CASH FLOWS FROM OPERATING ACTIVITIES Profit before tax | | 519,658 | 557,235 |
| 已就下列各項作出調整: 融資成本 聯營公司應佔溢利 出售聯營公司權益之虧損 | Adjustments for: Finance costs Share of profits of associates Loss on disposal of interests in associates | 6 | 23,108 (3,301) 11,335 | 16,331 (6,402) |
| 利息收入 上市投資之股息收入 出售及撇銷物業、機器及設備 | Interest income Dividend income from listed investments Loss on disposal and write-off of items | 5 5 | (23,865) | (12,03 <i>7</i>) (158) |
| 項目之虧損 出售投資物業之盈利 | of property, plant and equipment Gain on disposal of investment properties | 7 5 | 17,332 — | 16,005 (478) |
| 出售分類為待出售之非流動 資產之盈利 以股權支付之購股權開支 | Gain on disposal of non-current asset classified as held for sale Equity-settled share option expense | 5 7 | _ _ | (191,872) 107 |
| 折舊 按公平值計入損益之投資之 公平值虧損/(盈利),淨額 | Depreciation Fair value losses/(gains) on investments at fair value through profit or loss, net | 7 | 75,858 427 | 81,411 (532) |
| 衍生金融工具之公平值虧損 投資物業公平值之變動 | Fair value losses on derivative financial instruments Changes in fair value of investment properties | 7 7 | 128 (37,494) | 1,350 (30,702) |
| 其他資產減值/(撥回減值) 應收貿易賬款減值 | Impairment/(write-back of impairment) of other assets Impairment of trade receivables | 7 7 | 20 194 | (110) 5,842 |
| 撇減存貨至可變現淨值 其他應收款減值 | Write-down of inventories to net realisable value Impairment of other receivables | 7 7 | _ 1,21 <i>7</i> | 458 2,000 |
| 一間聯營公司之欠款之減值 | Impairment of an amount due from an associate | 7 | 10 584,471 | 12 438,460 |
| 發展中物業及持有供銷售 之物業增加,淨額 | Increase in properties under development and properties held for sale, net | | (24,178) | (23,998) |
| 存貨減少 客戶有關合約工程 之欠款減少/(增加) | Decrease in inventories Decrease/(increase) in amounts due from customers for contract works | | 1,555 (7,484) | 5,766 47,773 |
| 應收貿易賬款增加 預付款項、訂金及其他應收款項 減少/(增加) | Increase in trade receivables Decrease/(increase) in prepayments, deposits and other receivables | | (43,062) (28,690) | (310,944) |
| 應付貿易賬款及應計款項 增加/(減少) 其他應付款項、已收訂金及 | Increase/(decrease) in trade payables and accruals Increase in other payables, deposits received | | (3,318) | 150,171 |
| 預收款項增加 欠客戶有關合約工程 之款項增加 | and receipts in advance Increase in amounts due to customers for contract works | | 18,145 211,627 | 5,114 344,062 |
| 之 | Increase/(decrease) in deposits received Cash generated from operations | | 59,670 | (185,816) 480,932 |
| | • | | | |

綜合現金流量表 CONSOLIDATED STATEMENT OF CASH FLOWS

Year ended 31 March 2014 截至二零一四年三月三十一日止年度

| | | 附註 Notes | 二零一四年 2014 | 二零一三年 2013 |
|-----------------------|---|-------------|---------------|-----------------------|
| | | i voies | 千港元 | 千港元 |
| | | | HK\$'000 | HK\$'000 |
| 來自經營業務之現金 | Cash generated from operations | | 768,736 | 480,932 |
| 已繳中華人民共和國 (「中國」)稅項: | Taxes paid in the People's Republic of China (the "PRC"): | | | |
| 香港 | Hong Kong | | (11,860) | (30,798) |
| 其他地區 已退回中國税項: | Elsewhere Taxes refunded in the PRC: | | (323,188) | (78,201) |
| 香港 | Hong Kong | | 11,570 | _ |
| 其他地區 | Elsewhere | | _ | 13,025 |
| 外幣匯率變動之影響淨額 | Effect of foreign exchange rate changes, net | | 4,640 | (835) |
| 來自經營業務之現金流量淨額 | Net cash flows from operating activities | | 449,898 | 384,123 |
| 來自投資業務之現金流量 | CASH FLOWS FROM INVESTING ACTIVITIES | | 00.045 | 10.007 |
| 已收利息 上市投資之股息收入 | Interest received Dividend income from listed investments | | 23,865 156 | 12,03 <i>7</i> 134 |
| 購入物業、機器及設備項目 | Purchases of items of property, | | 130 | 134 |
| | plant and equipment | | (60,031) | (75,264) |
| 收購物業、機器及設備項目 已付訂金 | Deposits paid for acquisition of items of property, plant and equipment | 25 | (4,905) | (3,909) |
| 添置投資物業 | Additions to investment properties | 23 | (1,780) | (3,909) |
| 添置其他資產 | Additions to other assets | | (1,700) | _ |
| 添置可供出售投資 | Additions to an available-for-sale investment | | (1,250) | _ |
| 就擬出售一間附屬公司部分 | Deposit received/(refunded) in respect | | , , , | |
| 權益之已收/(已退回)訂金 | of proposed partial disposal of a subsidiary | 29 | (6,000) | 6,000 |
| 按公平值計入損益之投資 減少/(增加) | Decrease/(increase) in investments at fair value through profit or loss | | 271,946 | (268,535) |
| 出售物業、機器及設備項目 | Proceeds on disposal of items of property, | | 271,740 | (200,303) |
| 所得款項 | plant and equipment | | 10,173 | 1,351 |
| 出售分類為待出售之 | Proceeds on disposal of non-current asset | | | |
| 非流動資產之所得款項, 扣除交易成本 | classified as held for sale, | | | 201 166 |
| 出售投資物業所得款項 | net of transaction cost Proceeds on disposal of investment properties | | _ | 281,166 4,571 |
| 出售一間附屬公司部分權益 | Partial disposal of a subsidiary | 41 | 125,000 | 68 |
| 收購一間附屬公司之額外權益 | Proceeds for acquisition of additional interest | | , | |
| 所得款項,淨額 | in a subsidiary, net | 40 | (66,000) | _ |
| 出售聯營公司權益所得款項 | Proceeds on disposal of interests in associates | 18(e) | 13,400 | _ |
| 聯營公司欠款/貸款減少/(增加) | Decrease/(increase) in amounts due from/loans to associates | | 10,255 | (382) |
| 訂立時原定於三個月後 | Increase in non-pledged time deposit | | 10,233 | (502) |
| 到期之無抵押定期存款增加 | with original maturity of more than | | | |
| | three months when acquired | | (137,485) | _ |
| 受限制現金減少 | Decrease in restricted cash | | 56,966 | 19,414 |
| 來自/(用於)投資業務之 | Net cash flows from/(used in) | | | |
| 現金流量淨額 | investing activities | | 234,170 | (23,349) |



綜合現金流量表 CONSOLIDATED STATEMENT OF CASH FLOWS

| -H- | TYSAN HOLDINGS LIMIT | ГЕD | | | | | |
|---|--|---|---------|------------|------------|--|--|
| NAME OF THE PARTY | 綜合現金流量表 CONSOLIDATED STATEMENT OF CASH FLOWS Year ended 31 March 2014 截至二零一四年三月三十一日止年度 | | | | | | |
| | Mandalan and | | 附註 | 二零一四年 | 二零一三年 | | |
| | | | Notes | 2014 | 2013 | | |
| | | | 7 40700 | <i>千港元</i> | <i>千港元</i> | | |
| | | | | HK\$'000 | HK\$'000 | | |
| | 來自融資業務之現金流量 | CASH FLOWS FROM FINANCING ACTIVITIES | | | | | |
| | 已付銀行借貸利息 | Interest paid on bank borrowings | | (28,077) | (17,507) | | |
| | 新批銀行借貸 | New bank borrowings | | 9,248 | 885,474 | | |
| | 償還銀行借貸 | Repayment of bank borrowings | | (259,335) | (648,513) | | |
| | 發行新股份 | Issue of new shares | 33 | 2,920 | _ | | |
| | 支付非控股股東股息 | Dividends paid to non-controlling shareholders | | _ | (4,875) | | |
| | 自一位非控股股東墊付之貸款 | Loan advanced from a non-controlling shareholder | 41(b) | 32,000 | _ | | |
| | 自一間聯營公司取得之貸款增加 | Increase in loan from an associate | 18(b) | 7,000 | _ | | |
| | 已付中期股息 | Interim dividend paid | | _ | (17,453) | | |
| | 已付末期股息 | Final dividend paid | | (43,633) | (34,907) | | |
| | 來自/(用於)融資業務 | Net cash flows from/(used in) | | | | | |
| | 之現金流量淨額 | financing activities | | (279,877) | 162,219 | | |
| | 現金及等同現金項目 | NET INCREASE IN CASH AND | | | | | |
| | 增加淨額 | CASH EQUIVALENTS | | 404,191 | 522,993 | | |
| | 於年初之現金及等同現金項目 | Cash and cash equivalents at beginning of year | | 1,018,452 | 484,064 | | |
| | 外幣匯率變動之影響淨額 | Effect of foreign exchange rate changes, net | | (12,221) | 11,395 | | |
| | 於年終之現金及等同現金項目 | CASH AND CASH EQUIVALENTS AT END | | | | | |
| | | OF YEAR | | 1,410,422 | 1,018,452 | | |
| | 現金及等同現金項目結存分析 | ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS | | | | | |
| | 現金及銀行結存 | Cash and bank balances | 27 | 441,688 | 488,870 | | |
| | 無抵押定期存款 | Non-pledged time deposits | 27 | 1,106,219 | 529,582 | | |
| | 於綜合財務狀況表所列之 | Cash and cash equivalents as stated in the | | | | | |
| | 現金及等同現金項目 | consolidated statement of financial position | | 1,547,907 | 1,018,452 | | |
| | 減:訂立時原定於三個月後到期 | Less: Non-pledged time deposit with original | | | | | |
| | 之無抵押定期存款 | maturity of over three months | | | | | |
| | | when acquired | 27(c) | (137,485) | | | |
| | 於綜合現金流量表所列之現金 | Cash and cash equivalents as stated | | | | | |
| | 及等同現金項目 | in the consolidated statement of cash flows | | 1,410,422 | 1,018,452 | | |
| | | | | | | | |