

Consolidated Cash Flow Statement 綜合現金流量表

Year ended 31 March 2005 截至二零零五年三月三十一日止年度

	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Profit/(loss) before tax	除稅前溢利／(虧損)	(11,159)	40,583
Adjustments for:	就下列各項作出調整：		
Finance costs	融資成本	8	93
Interest income	利息收入	6, 7	(2,245)
Depreciation	折舊	7	745
Amortisation of goodwill	商譽攤銷	7	577
Impairment of goodwill	商譽減值	7	—
Negative goodwill recognised as income	確認為收入之負商譽	6, 7	(97)
Gain on disposal of short term investments	出售短期投資之收益	6, 7	(5)
Fixed assets written off	撇銷固定資產		2
Loss on disposal of investment properties	出售投資物業之虧損	7	—
Gain on disposal of fixed assets	出售固定資產之收益	6, 7	(1,034)
Provision for bad and doubtful debts	呆壞賬撥備	7	1,838
Operating profit/(loss) before working capital changes	未計營運資金變動前之 經營溢利／(虧損)	(6,923)	40,454
Decrease/(increase) in amount due from a jointly-controlled entity	應收共同控制實體款項 減少／(增加)	(487)	43
Decrease/(increase) in accounts receivable	應收賬款減少／(增加)	(79,475)	53,397
Decrease in prepayments	預付款項減少	3,742	4,238
Increase in deposits and other receivables	按金及其他應收款項增加	(7,249)	(5,436)
Decrease/(increase) in amount due from customers for contract work	應收客戶合約工程款項 減少／(增加)	72,898	(42,120)
Decrease/(increase) in amount due from a director	應收一名董事款項 減少／(增加)	4,219	(4,219)
Decrease/(increase) in amount due from a minority shareholder	應收一名少數股東款項 減少／(增加)	225	(225)
Decrease in accounts payable	應付賬款減少	(20,167)	(28,469)
Increase/(decrease) in other payables and accruals	其他應付款項及應計款項 增加／(減少)	(3,364)	1,112
Increase/(decrease) in amount due to customers for contract work	應付客戶合約工程款項 增加／(減少)	6,495	(24,890)
Decrease in due to a director	應付一名董事款項減少	(1,479)	—
Decrease in amounts due to minority shareholders	應付少數股東款項減少	—	(900)
Decrease in amount due to a related company	應付關連公司款項減少	—	(5)

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Cash utilised in operations	經營所用現金		(31,565)	(7,020)
Interest received	收取利息		1,210	2,245
Interest paid	支付利息		(343)	(93)
Dividend paid	支付股息		(15,000)	—
Dividend paid to minority shareholders	支付少數股東股息		(564)	—
Hong Kong profits tax paid	已付香港利得稅		(4,131)	(5,425)
Hong Kong profits tax refunded	退回香港利得稅		—	25
Net cash outflow from operating activities	經營業務之現金流出淨額		(50,393)	(10,268)
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量			
Purchases of fixed assets	購買固定資產	15	(124)	(19)
Proceeds from disposal of fixed assets	出售固定資產之所得款項		1,364	—
Proceeds from disposal of investment properties	出售投資物業之所得款項		2,300	—
Proceeds from disposal of short term investments	出售短期投資之所得款項		—	3,749
Acquisition of subsidiaries	收購附屬公司	35	—	9,985
Loans to shareholders	給予股東之貸款		—	(460)
Increase in pledged time deposits	已抵押定期存款增加		(2,600)	(6,400)
Net cash inflow from investing activities	投資活動之現金流入淨額		940	6,855
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Proceeds from issue of shares	發行股份之所得款項	32	47,880	—
Share issue expenses	發行股份開支	32	(7,905)	—
Loans from shareholders	來自股東之貸款		22,991	—
Repayment of loans from shareholders	償還股東貸款		(30,242)	(90)
Net cash inflow/(outflow) from financing activities	融資活動之現金流入／(流出)淨額		32,724	(90)
DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等價物減少		(16,729)	(3,503)
Cash and cash equivalents at beginning of year	年初之現金及現金等價物		42,116	45,619
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等價物		25,387	42,116
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等價物結餘分析			
Cash and bank balances	現金及銀行結餘	26	25,486	42,116
Bank overdrafts	銀行透支	29	(99)	—
			25,387	42,116