

綜合現金流量表 Consolidated Cash Flow Statement

截至二零零六年三月三十一日止年度 For the year ended 31 March 2006

		二零零六年 2006 千港元 HK\$'000	二零零五年 2005 千港元 HK\$'000
經營活動之現金流量	Cash flows from operating activities		
扣除所得稅前溢利	Profit before income tax	46,908	43,342
調整：	Adjustments for:		
利息收入	Interest income	(1,110)	(71)
利息支出	Interest expenses	822	384
出售物業、廠房及 設備之虧損	Loss on disposal of property, plant and equipment	75	346
折舊	Depreciation	3,440	1,361
未計營運資金變動前 之經營溢利	Operating profit before working capital changes	50,135	45,362
應收客戶合約工程款項增加	Increase in amounts due from customers of contract works	(54,226)	(5,070)
貿易及其他應收款項 (增加)／減少	(Increase)/Decrease in trade and other receivables	(5,811)	3,249
應收保留款項(增加)／減少	(Increase)/Decrease in retention receivables	(1,215)	205
應收關聯公司款項減少	Decrease in amounts due from related companies	–	33,477
應收董事款項減少	Decrease in amounts due from directors	–	10,053
貿易及其他應付款項減少	Decrease in trade and other payables	(11,371)	(40,670)
應付保留款項減少	Decrease in retention payables	–	(420)
經營業務(所動用)／ 所產生之現金	Cash (used in)/generated from operations	(22,488)	46,186
銀行貸款之已付利息	Interest paid on bank loans	(819)	(280)
已收利息	Interest received	1,110	71
已付香港利得稅(淨額)	Hong Kong profits tax paid (net)	(7,996)	(8,740)
經營活動(所動用)／ 所產生之現金淨額	Net cash (used in)/generated from operating activities	(30,193)	37,237
投資活動之現金流量	Cash flows from investing activities		
已抵押銀行存款(增加)／減少	(Increase)/Decrease in pledged bank deposits	(10,121)	12,938
購買物業、廠房及設備所付款項	Payments to acquire property, plant and equipment	(15,987)	(3,920)
出售物業、廠房及設備所得款項	Proceeds from disposal of property, plant and equipment	199	21
投資活動(所動用)／ 所產生之現金淨額	Net cash (used in)/generated from investing activities	(25,909)	9,039

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融資活動之現金流量	Cash flows from financing activities		
發行股份所得款項， 扣除上市費用	Proceeds from issuance of shares, net of listing expenses	49,981	5
新借銀行貸款	New bank loans raised	24,337	–
償還銀行貸款	Repayment of bank loans	(1,085)	(7,000)
支付融資租賃租金之資本部份	Capital element of finance lease payments	(22)	(661)
支付融資租賃租金之利息部份	Interest element of finance lease payments	(3)	(104)
已付股息	Dividend paid	–	(19,800)
融資活動所產生／(所動用) 之現金淨額	Net cash generated from/(used in) financing activities	73,208	(27,560)
現金及現金等價物增加淨額	Net increase in cash and cash equivalents	17,106	18,716
財政年度初之現金及現金等價物	Cash and cash equivalents at beginning of financial year	79,961	61,245
財政年度末之現金及現金等價物	Cash and cash equivalents at end of financial year	97,067	79,961