

**PROFORMA CONSOLIDATED CASH FLOW  
STATEMENT****備考綜合現金流量表**

For the year ended 31st March, 2005 截至二零零五年三月三十一日止年度

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
<b>OPERATING ACTIVITIES</b>	<b>經營業務</b>		
Profit from operations	經營溢利	54,167	39,367
Adjustments for:	經調整：		
Allowance for bad and doubtful debts	呆壞帳撥備	10,896	8,008
Bank charges	銀行手續費	(180)	(126)
Depreciation and amortisation	折舊及攤銷	1,360	1,248
Interest income	利息收入	(204)	(1,851)
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備的虧損	1	—
Write back for inventories	存貨撥回	(208)	(113)
Operating cash flows before movements in working capital	營運資金變動前的經營 現金流量	65,832	46,533
Decrease (increase) in inventories	存貨減少(增加)	4,386	(6,945)
Increase in trade debtors and bills receivable	應收貿易帳款及應收票據增加	(71,605)	(82,564)
Decrease (increase) in other debtors, deposits and prepayments	其他應收帳款、按金及預付 款項減少(增加)	47,786	(43,576)
(Increase) decrease in amounts due from customers for contract work	應收客戶合約工程款項 (增加)減少	(13,853)	2,188
Increase in trade creditors and bills payable	應付貿易帳款及應付票據增加	3,186	78,550
(Decrease) increase in other creditors and accrued charges	其他應付帳款及應計費用 (減少)增加	(34,411)	30,205
Decrease in amounts due to customers or contract work	應付客戶合約工程 款項減少	(479)	—
Cash generated from operations	經營業務所得現金	842	24,391
Hong Kong Profits Tax paid	已付香港利得稅	(6,545)	(2,905)

# PROFORMA CONSOLIDATED CASH FLOW STATEMENT

## 備考綜合現金流量表

For the year ended 31st March, 2005 截至二零零五年三月三十一日止年度

LINFAIR HOLDINGS LIMITED  
福茂控股有限公司

		2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES</b>	經營業務(所用)所得 現金淨額	<b>(5,703)</b>	<b>21,486</b>
<b>INVESTING ACTIVITIES</b>	投資活動		
Interest received	已收利息	<b>111</b>	<b>129</b>
Purchase of property, plant and equipment	購置物業、廠房及設備	<b>(757)</b>	<b>(407)</b>
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	投資活動所用現金淨額	<b>(646)</b>	<b>(278)</b>
<b>FINANCING ACTIVITIES</b>	融資活動		
Dividend paid	已派付股息	<b>(16,000)</b>	<b>(20,000)</b>
Interest paid	已付利息	<b>(392)</b>	<b>(484)</b>
Repayment to a director	償還董事墊款	<b>(9,155)</b>	<b>(632)</b>
New bank loan raised	新造銀行貸款	<b>–</b>	<b>15,000</b>
Repayment of bank loan	償還銀行貸款	<b>–</b>	<b>(20,000)</b>
Repayment of mortgage loan	償還按揭貸款	<b>(325)</b>	<b>(311)</b>
Trust receipt loans raised	新造信託收據貸款	<b>109,119</b>	<b>24,994</b>
Repayment of trust receipt loans	償還信託收據貸款	<b>(82,659)</b>	<b>(21,460)</b>
<b>NET CASH FROM (USED IN) FINANCING ACTIVITIES</b>	融資活動所得(所用) 現金淨額	<b>588</b>	<b>(22,893)</b>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	現金及現金等價物 減少淨額	<b>(5,761)</b>	<b>(1,685)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	年初現金及現金等價物	<b>28,762</b>	<b>30,467</b>
Effect of foreign exchange rate changes	匯率變動影響	<b>(2)</b>	<b>(20)</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	年末現金及現金等價物	<b>22,999</b>	<b>28,762</b>
<b>ANALYSIS OF THE CASH AND CASH EQUIVALENTS</b>	現金及現金等價物之 分析		
Bank balances and cash	銀行結存及現金	<b>22,999</b>	<b>28,762</b>