

Consolidated Statement of Cash Flows

綜合現金流動表

For the year ended 31 March 2010 截至二零一零年三月三十一日止年度

		2010 HK\$'000 千港元	2009 HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
Profit before tax	除稅前溢利	47,811	38,969
Adjustments for:	就下列項目進行調整：		
Depreciation of property, plant and equipment	物業、機械及設備之折舊	10,754	9,401
Finance costs	融資成本	13,561	18,924
Impairment loss recognised in respect of trade debtors	貿易應收款項之已確認減值虧損	711	745
Release of prepaid land lease payments	轉撥預付土地租賃款項	575	575
Share-based payment expenses	以股份為基礎付款之開支	-	436
Loss on disposal of other intangible assets	出售其他無形資產之虧損	-	45
Interest income	利息收入	(22,894)	(31,213)
Share of results of jointly controlled entities	攤佔共同控制機構業績	5,241	(743)
Share of results of associates	攤佔聯營公司業績	(3,072)	(149)
Loss (gain) on disposal of property, plant and equipment	出售物業、機械及設備之虧損(收益)	37	(200)
Loss (gain) on changes in fair value of investments held for trading	持作買賣投資之公平值之變動之虧損(收益)	83	(33)
Gain on disposal of an associate	出售一間聯營公司之收益	(25)	-
Gain on disposal of a subsidiary	出售一間附屬公司之收益	(185)	-
Loss on deregistration of a subsidiary	撤銷一間附屬公司註冊之虧損	5	-
Impairment loss recognised in respect of goodwill	已確認商譽減值虧損	2,692	-
Operating cash flows before movements in working capital	未計營運資金變動前之經營業務現金流量	55,294	36,757
(Increase) decrease in trade and other debtors, deposits and prepayments	貿易及其他應收款項、訂金及預付款項(增加)減少	(155,952)	377,455
Increase in amounts due from fellow subsidiaries	應收同系附屬公司款項增加	(26,674)	(88,802)
Changes in amounts due from (to) customers for contract works, net of attributable interest expenses and depreciation	應收(付)客戶合約工程款項變動，並扣除應計利息開支及折舊	221,203	(59,552)
Decrease (increase) in amounts due from associates	應收聯營公司款項減少(增加)	31,701	(14,611)
Increase in amounts due from related companies	應收關連公司款項增加	(34,809)	(12,617)
(Decrease) increase in amounts due to associates	應付聯營公司款項(減少)增加	(1,570)	1,964
Increase in amounts due to related companies	應付關連公司款項增加	327	1,580
Decrease in trade and other creditors and accrued expenses	貿易及其他應付款項及應計開支減少	(119,734)	(261,600)
Decrease in amounts due to fellow subsidiaries	應付同系附屬公司款項減少	-	(5,098)
Increase (decrease) in amount due to a minority shareholder	應付少數股東款項增加(減少)	29	(1,006)
Increase in investments held for trading	持作買賣投資增加	-	(166)
Cash used in operations	用於經營業務之現金	(30,185)	(25,696)
Hong Kong Profits Tax refunded	已退回香港利得稅	-	1,653
Overseas tax paid	已付海外稅項	(1,292)	(8,636)
NET CASH USED IN OPERATING ACTIVITIES	用於經營業務之現金淨額	(31,477)	(32,679)

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	Notes 附註	2010 HK\$'000 千港元	2009 HK\$'000 千港元
INVESTING ACTIVITIES	投資業務		
Increase in loans receivable	應收貸款增加	(88,500)	(54,000)
Additions to property, plant and equipment	添置物業、機械及設備	(38,498)	(20,493)
Increase in loan to a related company	貸款予一間關連公司增加	(24,000)	–
Additions to other intangible assets	添置其他無形資產	(5)	(400)
Repayment of loans receivable	收回應收貸款	56,000	24,000
Decrease (increase) in pledged bank deposits	已抵押銀行存款減少 (增加)	33,730	(31,160)
Repayment of loan to a related company	收回給予一間關連公司之貸款	9,000	–
Interest received	已收利息	7,424	8,799
Repayment of deferred consideration receivable	收回應收遞延代價	4,000	–
Proceeds from disposal of a jointly controlled entity	出售一間共同控制機構所得款項	916	–
Proceeds from disposal of property, plant and equipment	出售物業、機械及設備所得款項	340	365
Net cash inflow from disposal of a subsidiary	來自出售一間附屬公司之現金流入淨額	37	–
Payment for consideration payables on acquisition of interest in an associate	收購一間聯營公司權益之應付代價	–	(20,071)
Additional contribution to an associate	向一間聯營公司額外出資	–	(2,310)
Acquisition of additional interests in a subsidiary	收購一間附屬公司之額外權益	36	(800)
Adjusted consideration in respect of acquisition of subsidiaries	收購附屬公司之經調整代價	16	(369)
Dividends received from associates	已收聯營公司股息	–	5,762
Proceeds from disposal of other intangible assets	出售其他無形資產所得款項	–	30
NET CASH USED IN INVESTING ACTIVITIES	用於投資業務之現金淨額	(39,265)	(90,647)
FINANCING ACTIVITIES	融資活動		
Repayment of bank loans	償還銀行借款	(211,140)	(191,546)
Interest paid	已付利息	(12,855)	(19,272)
Dividends paid	已付股息	(7,379)	(32,268)
New bank loans raised	新造銀行借款	216,425	300,078
Contribution from minority shareholders	少數股東出資	–	3,694
Proceeds from issue of shares upon exercise of share options	因行使購股權而發行股份之所得款項	–	3,689
NET CASH (USED IN) FROM FINANCING ACTIVITIES	(用於) 來自融資活動之現金淨額	(14,949)	64,375
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及與現金等值項目減少淨額	(85,691)	(58,951)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	182	263
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及與現金等值項目	376,525	435,213
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年末之現金及與現金等值項目	291,016	376,525
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及與現金等值項目結餘分析		
Short term bank deposits	短期銀行存款	127,183	176,698
Bank balances and cash	銀行結餘及現金	163,833	199,827
		291,016	376,525