

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 港幣千元	2004 二零零四年 HK\$'000 港幣千元
CASH FLOWS FROM OPERATING ACTIVITIES			
經營活動之現金流量			
Loss before tax		(14,265)	(5,452)
Adjustments for:			
Bank interest income	4	(25)	(18)
Loss on disposal of fixed assets	6	19	—
Depreciation	6	33,371	33,010
Finance costs	8	1,472	1,806
Operating profit before working capital changes		20,572	29,346
Decrease/(increase) in inventories		2,049	(1,436)
Decrease/(increase) in trade debtors		(28,367)	14,786
Decrease in sundry debtors, prepayments and deposits		3,392	3,927
Increase/(decrease) in trade creditors		8,141	(10,699)
Increase/(decrease) in other creditors and accruals		8,657	(689)
Cash generated from operations		14,444	35,235
Interest received		25	25
Interest paid		(1,351)	(1,211)
Interest element on finance lease and hire purchase rental payments		(125)	(643)
Net cash inflow from operating activities		12,993	33,406
CASH FLOWS FROM INVESTING ACTIVITIES			
投資活動之現金流量			
Purchases of fixed assets	24	(10,227)	(20,308)
Proceeds from disposal of fixed assets		83	—
Net cash outflow from investing activities		(10,144)	(20,308)
CASH FLOWS FROM FINANCING ACTIVITIES			
融資活動之現金流量			
Increase/(decrease) in trust receipt loans		92	(6,067)
Capital element of finance lease and hire purchase rental payments		(5,955)	(16,649)
New bank loans		28,401	10,000
Repayment of bank loans		(23,617)	(6,112)
New other loans, secured		—	6,225
Repayment of other loans, secured		(2,017)	(3,893)
Net cash outflow from financing activities		(3,096)	(16,496)

CONSOLIDATED CASH FLOW STATEMENT (Continued)**綜合現金流量表** (續)

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

		2005 二零零五年 <i>HK\$'000</i> 港幣千元	2004 二零零四年 <i>HK\$'000</i> 港幣千元
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 之減少淨額	(247)	(3,398)
Cash and cash equivalents at beginning of year	於年初之現金及 現金等值項目	7,376	10,723
Effect of foreign exchange rate changes, net	匯兌率變動之影響， 淨值	40	51
CASH AND CASH EQUIVALENTS AT END OF YEAR	於年終之現金及 現金等值項目	<u>7,169</u>	<u>7,376</u>
ANALYSIS OF BALANCE OF CASH AND CASH EQUIVALENTS	現金及現金等值項目 結餘之分析		
Cash and bank balances	現金及銀行結存	<u>7,169</u>	<u>7,376</u>