

## CONSOLIDATED CASH FLOW STATEMENT 綜合現金流動表

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

(In HK\$)	(以港元為單位)	2005	2004
<b>Cash flows from operating activities</b>	<b>經營業務之現金流動</b>		
(Loss) Profit before taxation	除稅前(虧損)溢利	<b>(6,686,420)</b>	11,590,238
Adjustments for:	已就下列各項作出調整：		
Interest income	利息收入	<b>(631,641)</b>	(688,308)
Interest expenses	利息支出	<b>22,627</b>	29,974
Net unrealised and realised holding loss (gain) on other investments, listed	其他上市投資之未變現及已變現淨虧損(盈利)	<b>4,524,176</b>	(15,839,658)
Depreciation	折舊	<b>1,496</b>	-
Provision for amounts due from investee companies	應收投資公司款項撥備	<b>2,155,794</b>	7,171,281
Provision for amount due from an investee company written back	應收投資公司款項回撥	<b>(5,000,000)</b>	-
Loss in value of investments in unlisted equity securities	投資非上市股本證券之虧損	<b>4,068,000</b>	200,000
Operating (loss) profit before working capital changes	未計營運資金變動前之經營(虧損)溢利	<b>(1,545,968)</b>	2,463,527
Decrease in loans and other receivables	借貸及其他應收款項之減少	<b>783,845</b>	661,952
Increase in other investments	其他投資之增加	<b>(5,410,761)</b>	(2,973,421)
Increase (Decrease) in accruals	應付費用之增加(減少)	<b>10,473</b>	(70,000)
Increase in interest-bearing borrowings	付息借貸之增加	<b>747,871</b>	1,798,782
Increase in amount due to a related party	應付關連人士款項之增加	<b>526,794</b>	-
Repayments from investee companies	投資公司之償還	<b>2,073,206</b>	-
Cash (used in) generated from operations	經營業務(應用)產生之現金	<b>(2,814,540)</b>	1,880,840
Interest paid	已付利息	<b>(22,627)</b>	(29,974)
Interest received	已收利息	<b>631,641</b>	688,308
<i>Net cash (used in) from operating activities</i>	<i>經營業務(應用)產生之現金淨額</i>	<b>(2,205,526)</b>	2,539,174
<b>Cash flows from investing activities</b>	<b>投資活動之現金流動</b>		
Advances to investee companies	貸款予投資公司	-	(796,281)
Purchases of fixed assets	購買固定資產付款	<b>(28,362)</b>	-
Repayment from unlisted convertible bond issuer	非上市可換股債券發行者償還	<b>4,900,000</b>	-
Net increase in other investments	其他投資之增加淨額	<b>(129,080)</b>	(2,053,421)
<i>Net cash from (used in) investing activities</i>	<i>投資活動產生(應用)之現金淨額</i>	<b>4,742,558</b>	(2,849,702)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>現金及現金等價物之增加(減少)淨額</b>	<b>2,537,032</b>	(310,528)
<b>Cash and cash equivalents at the beginning of the year</b>	<b>年初之現金及現金等價物</b>	<b>1,276,005</b>	1,586,533
<b>Cash and cash equivalents at the end of the year</b>	<b>年末之現金及現金等價物</b>		
Bank balances and cash	銀行結餘及現金	<b>3,813,037</b>	1,276,005