

## Consolidated Cash Flow Statement

### 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

|   |                 | Note  | 2005<br>二零零五年<br>HK\$'000<br>千港元 | 2004<br>二零零四年<br>HK\$'000<br>千港元 |
|---|-----------------|-------|----------------------------------|----------------------------------|
|   |                 | 附註    |                                  |                                  |
| Operating activities                                    | 經營業務            |       |                                  |                                  |
| Net cash inflow generated from operations               | 經營業務產生之淨現金流入    | 25(a) | <b>19,401</b>                    | 18,762                           |
| Interest paid   | 已付利息            |       | <b>(3,388)</b>                   | (4,826)                          |
| Hong Kong profits tax refund                            | 香港利得稅退稅         |       | <b>574</b>                       | 2,310                            |
| Hong Kong profits tax paid                              | 已付香港利得稅         |       | <b>(482)</b>                     | (912)                            |
|   |                 |       | <hr/>                            | <hr/>                            |
| Net cash inflow from operating activities               | 經營活動產生之淨現金流入    |       | <b>16,105</b>                    | 15,334                           |
|   |                 |       | <hr/>                            | <hr/>                            |
| Investing activities                                    | 投資活動            |       |                                  |                                  |
| Purchase of fixed assets                                | 購買固定資產          |       | <b>(5,246)</b>                   | (3,159)                          |
| Sales of fixed assets                                   | 出售固定資產          |       | <b>12,573</b>                    | 4,426                            |
| Interest received                                       | 已收利息            |       | <b>72</b>                        | 86                               |
|   |                 |       | <hr/>                            | <hr/>                            |
| Net cash inflow from investing activities               | 投資活動產生之淨現金流入    |       | <b>7,399</b>                     | 1,353                            |
|   |                 |       | <hr/>                            | <hr/>                            |
| Financing activities                                    | 融資活動            |       |                                  |                                  |
| Bank deposits pledged                                   | 已抵押銀行存款         |       | <b>(2,570)</b>                   | (100)                            |
| New bank and other loans                                | 新增銀行及其他貸款       | 25(b) | <b>21,509</b>                    | 48,015                           |
| Repayment of bank and other loans                       | 償還銀行及其他貸款       | 25(b) | <b>(23,309)</b>                  | (50,252)                         |
| Capital elements of finance lease rental payments       | 償還融資租約租金之本金部分   | 25(b) | <b>(11,253)</b>                  | (8,551)                          |
| Interest elements of finance lease rental payments      | 償還融資租約租金之利息部分   |       | <b>(1,095)</b>                   | (973)                            |
| Dividends paid to minority shareholders by a subsidiary | 由一間附屬公司已付少數股東股息 | 25(b) | <b>(300)</b>                     | –                                |
|   |                 |       | <hr/>                            | <hr/>                            |
| Net cash outflow from financing activities              | 融資活動產生之淨現金流出    |       | <b>(17,018)</b>                  | (11,861)                         |
|   |                 |       | <hr/>                            | <hr/>                            |

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|--|-------------------|------|----------------------------------|----------------------------------|
|  |                   | 附註   |                                  |                                  |
| Net increase in cash and cash equivalents          | 現金及現金等價物<br>增加淨額  |      | <b>6,486</b>                     | 4,826                            |
| Cash and cash equivalents at the beginning of year | 年初之現金及<br>現金等價物   |      | <b>(19,283)</b>                  | (24,116)                         |
| Effect of foreign exchange rate changes            | 外幣匯率變動之影響         | 23   | —                                | 7                                |
| Cash and cash equivalents at the end of year       | 年終之現金及<br>現金等價物   |      | <b>(12,797)</b>                  | (19,283)                         |
| Analysis of balances of cash and cash equivalents  | 現金及現金等價物<br>結餘分析： |      |                                  |                                  |
| Bank balances and cash                             | 銀行結餘及現金           |      | <b>1,911</b>                     | 1,032                            |
| Bank overdrafts                                    | 銀行透支              |      | <b>(12,748)</b>                  | (13,471)                         |
| Trust receipt loans                                | 信託收據貸款            |      | <b>(1,960)</b>                   | (6,844)                          |
|  |                   |      | <b>(12,797)</b>                  | (19,283)                         |