

Consolidated Cash Flow Statement

綜合現金流量表

For the Year Ended 30th April, 2005 截至二零零五年四月三十日止年度

	Note 附註	2005 二零零五年 HK\$'M 百萬港元	2004 二零零四年 HK\$'M 百萬港元
OPERATING ACTIVITIES	經營業務		
Loss from operations	經營虧損	(90)	(13)
Adjustments:	調整:		
Depreciation of property, plant and equipment	物業、機器及設備之 折舊	50	52
Deficit on revaluation of investment properties	投資物業之 重估減值	80	-
Impairment loss on property, plant and equipment	物業、機器及設備之 減值虧損	4	-
Gain on disposal of property, plant and equipment	出售物業、機器及 設備之收益	(3)	-
Allowance for doubtful other receivables	其他應收款項之 呆賬撥備	3	-
Write-back of provision for severance payment	撥回遣散費 撥備	-	(1)
Impairment loss on investments in securities	證券投資之減值 虧損	-	14
Operating cash inflows before movements in working capital	未計營運資金變動前 之經營現金流入	44	52
Increase in inventories	存貨增加	(2)	(2)
Increase in trade and other receivables	貿易及其他應收款項 增加	(8)	(4)
Decrease (increase) in trade receivable due from an associate	應收聯營公司之貿易 款項減少(增加)	17	(21)
Increase in deposits and prepayments	按金及預付款項 增加	(2)	(1)
Decrease in trade and other payables	貿易及其他應付款項 減少	(31)	(4)
Increase (decrease) in deposits and accrued expenses	按金及應計費用 增加(減少)	23	(17)
Decrease in provision for severance payment	遣散費撥備 減少	-	(5)
Net cash from (used in) operations	經營所得(所耗)現金淨額	41	(2)
Overseas tax refunded	退還海外稅項	-	1
NET CASH FROM (USED IN) OPERATING ACTIVITIES	經營業務所得(所耗) 現金淨額	41	(1)

Consolidated Cash Flow Statement

綜合現金流量表

For the Year Ended 30th April, 2005 截至二零零五年四月三十日止年度

	Note 附註	2005 二零零五年 HK\$'M 百萬港元	2004 二零零四年 HK\$'M 百萬港元
INVESTING ACTIVITIES			
Purchase of property, plant and equipment	32	(36)	(78)
Partial receipt of consideration from disposal of property, plant and equipment in prior year		-	1
Net proceeds from disposal of investment properties		99	-
Net proceeds from disposal of property, plant and equipment		32	2
Distributions from liquidation of a former subsidiary		5	-
Restricted cash released		18	-
NET CASH FROM (USED IN) INVESTING ACTIVITIES		118	(75)
FINANCING ACTIVITIES			
Bank and other loans raised		122	111
Repayment of bank and other loans		(207)	(48)
Net increase (decrease) in trust receipt loans and bill payables		9	(4)
Payment of obligations crystallised under guarantees		(29)	-
Forfeiture of unclaimed dividends		-	1
Interest paid		(7)	(8)
Other finance costs paid		(1)	-
NET CASH (USED IN) FROM FINANCING ACTIVITIES		(113)	52
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		46	(24)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		17	41
CASH AND CASH EQUIVALENTS AT END OF YEAR			
Representing bank balances and cash		63	17