

# Consolidated Cash Flow Statement

## 綜合現金流動表

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

		2005 HK\$'000 千港元	2004 HK\$'000 千港元
<b>Cash flow from operating activities</b>	<b>來自經營活動的現金流量</b>		
Loss before taxation	除稅前虧損	<b>(13,684)</b>	(30,707)
Interest income	利息收入	<b>(10)</b>	(7)
Dividend income from other investments	其他投資股息收入	<b>(391)</b>	(469)
Interest expense	利息費用	<b>2,053</b>	3,021
Depreciation	折舊	<b>1,266</b>	3,104
Amortisation of goodwill	商譽攤銷	<b>2,028</b>	2,028
Loss on provision of guarantee to a former subsidiary	前附屬公司擔保虧損撥備	-	20,000
Realised loss on disposal of other investments	出售其他投資虧損	<b>221</b>	878
Unrealised holding gain on other investments	持有其他投資未變現 收益	<b>(1,208)</b>	(7,595)
Revaluation deficit on property, plant and equipment	重估物業、廠房 及設備耗蝕	<b>499</b>	-
Loss on written off of property, plant and equipment	報廢物業、廠房 及設備虧損	<b>1</b>	-
Loss on disposal on property, plant and equipment	出售物業、廠房及設備虧損	-	991
Share of result of associate	分佔聯營公司業績	<b>(791)</b>	(701)
<b>Operating loss before working capital changes</b>	<b>營運資金變動前的 經營虧損</b>	<b>(10,016)</b>	(9,457)
(Increase)/decrease in trade and other receivables	貿易及其他 應收賬款(增加)/減少	<b>(34,714)</b>	12,095
(Increase)/decrease in inventories	存貨(增加)/減少	<b>(3,412)</b>	18,147
Increase in amounts due from related companies	關連公司欠款增加	<b>(625)</b>	(7,664)
Decrease in interests in associates	減少於聯營公司之權益	-	574
Increase/(decrease) in trade and other payables	貿易及其他應付賬款 增加/(減少)	<b>40,788</b>	(8,114)
Increase/(decrease) in amount due to a related company	欠關連公司款項 增加/(減少)	<b>1,250</b>	(47)
Increase/(decrease) in amounts due to directors	欠董事款項增加/(減少)	<b>175</b>	(91)
Increase/(decrease) in amount due to an associate	欠聯營公司款項 增加/(減少)	<b>1,165</b>	(2,542)

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Cash (used in)/generated from operations	經營業務之現金(流出)／流入	<b>(5,389)</b>	2,901
Interest paid	已付利息	<b>(2,053)</b>	(3,021)
Taxation paid in the PRC	於中國繳付稅項	<b>3,132</b>	(3,283)
<b>Net cash used in operating activities</b>	<b>經營業務之現金流出淨額</b>	<b>(4,310)</b>	(3,403)
<b>Cash flow from investing activities</b>	<b>投資業務</b>		
Interest received	已收利息	<b>10</b>	7
Dividend received from other investments	其他投資之已收股息	<b>391</b>	469
Acquisition of investment in associate	收購聯營公司之投資	<b>–</b>	701
Purchases of property, plant and equipment	購入物業、廠房及設備	<b>(91)</b>	(534)
Decrease in pledged bank deposits	有抵押銀行存款減少	<b>455</b>	547
Proceeds from disposal of other investments	出售其他投資所得款項	<b>2,633</b>	3,103
<b>Net cash inflow from investing activities</b>	<b>投資業務之現金 流入淨額</b>	<b>3,398</b>	4,293
<b>Cash flow from financing activities</b>	<b>融資活動</b>		
Issue of new shares	發行新股	<b>–</b>	10,000
Repayments of other borrowings	償還其他借貸	<b>(1,012)</b>	(10,906)
<b>Net cash used in financing activities</b>	<b>融資活動之現金流出淨額</b>	<b>(1,012)</b>	(906)
<b>Net decrease in cash and cash equivalents</b>	<b>現金及等同現金 項目之減少</b>	<b>(1,924)</b>	(16)
<b>Cash and cash equivalents at beginning of year</b>	<b>年初之現金及 等同現金項目</b>	<b>6,750</b>	6,766
<b>Cash and cash equivalents at end of year</b>	<b>年終之現金及 等同現金項目</b>	<b>4,826</b>	6,750
<b>Analysis of the balances of cash and cash equivalents</b>	<b>現金及等同現金 項目結餘之分析</b>		
Bank balances and cash	銀行結餘及現金	<b>4,826</b>	6,750