

## CONDENSED CONSOLIDATED CASH FLOW STATEMENT

## 簡明綜合現金流量表

		(Unaudited) (未經審核)	
		Six months ended 31 October, 截至十月三十一日止六個月	
		2005 二零零五年 HK\$'M 百萬港元	2004 二零零四年 HK\$'M 百萬港元
Net cash (outflow) inflow from operating activities	經營業務之現金(流出)流入淨額	(26)	18
Net cash outflow from investing activities	投資業務之現金流出淨額	(7)	(1)
Net cash outflow from financing	融資之現金流出淨額	(18)	(18)
Net decrease in cash and cash equivalents	現金及等同現金項目減少淨額	(51)	(1)
Cash and cash equivalents at beginning of period	期初之現金及等同現金項目	63	17
Cash and cash equivalents at end of period	期終之現金及等同現金項目	12	16
<b>Analysis of balances of cash and cash equivalents</b>	<b>現金及等同現金項目之結餘分析</b>		
Bank balances and cash	銀行結餘及現金	12	21
Less: Bank overdraft	減：銀行透支	-	(5)
		12	16

During the six months ended 31 October, 2005, there was a non-cash item representing an off-set of the purchase consideration for acquisition of US\$7.5 million (equivalent to approximately HK\$58 million) convertible preferred shares from ASAT Holdings Limited, an associate of the Company, against the trade receivables due from this associate.

於截至二零零五年十月三十一日止六個月，有一項非現金項目，該項目指以收購ASAT Holdings Limited(本公司之聯營公司)7,500,000美元(約相當於58,000,000港元)可換股優先股所支付之購買價對銷應收該聯營公司之貿易款項。