

CONSOLIDATED CASH FLOW STATEMENT 綜合現金流動表

For the year ended March 31, 2006 截至二零零六年三月三十一日止年度

		2006 HK\$ 港元	2005 HK\$ 港元
Profits/(loss) before taxation	除稅前溢利／(虧損)	3,481,803	(6,686,420)
Adjustments for:	已就下列各項作出調整：		
Interest income	利息收入	(224,299)	(631,641)
Interest expenses	利息支出	294,705	22,627
Depreciation	折舊	6,510	1,496
Net unrealised and realised loss on other investment, listed	其他上市投資之未變現及已變現淨虧損	-	4,524,176
Net realised and unrealised gain on financial assets at fair value through profit or loss	按公平值於損益賬列賬之財務資產之已變現及未變現淨收益	(979,039)	-
Gain on disposal of available-for-sale financial assets	出售可供出售財務資產之收益	(2,857,122)	-
Impairment loss on amounts due from investee companies	應收投資公司款項之減值虧損	549,644	2,155,794
Impairment loss on amount due from an investee company written back	應收投資公司款項之減值虧損回撥	-	(5,000,000)
Loss in value of investments in unlisted equity securities	投資非上市股本證券之虧損	-	4,068,000
Impairment loss on available-for-sale financial assets	可供出售財務資產之減值虧損	246,000	-
		518,202	(1,545,968)
Decrease in financial assets at fair value through profit or loss	按公平值於損益賬列賬之財務資產之減少	474,214	-
Increase in other investments	其他投資之增加	-	(5,410,761)
Decrease in loans and other receivables	應收貸款及其他應收款項之減少	2,462,133	783,845
Increase in accruals	應付費用之增加	25,579	10,473
Increase in interest-bearing borrowings	付息借貸之增加	2,696,014	747,871
Repayments from investee companies	投資公司之償還	-	2,073,206
(Decrease)/increase in amount due to a related party	應付關連人士款項之(減少)/增加	(526,794)	526,794
Cash generated from/(used in) operations	經營業務產生／(應用)之現金	5,649,348	(2,814,540)
Interest paid	已付利息	(294,705)	(22,627)
Interest received	已收利息	224,299	631,641
Net cash from/(used in) operating activities	經營業務產生／(應用)之現金淨額	5,578,942	(2,205,526)
Cash flows from investing activities	投資活動之現金流動		
Purchase of property, plant and equipment	購買物業、廠房及設備付款	(4,188)	(28,362)
Purchase of available-for-sale financial assets	購買可供出售財務資產付款	(16,708,102)	-
Proceeds from available-for-sale financial assets	可供出售財務資產之所得款項	20,741,437	-
Repayment from unlisted convertible bond issuer	非上市可換股債券發行者償還	-	4,900,000
Advances to investee companies	貸款予投資公司	(6,781,362)	-
Repayments from investee companies	投資公司之償還	2,600,000	-
Net increase in other investments	其他投資之增加淨額	-	(129,080)
Net cash (used in)/from investing activities	投資活動(應用)／產生之現金淨額	(152,215)	4,742,558
Net increase in cash and cash equivalents	現金及現金等價物之增加淨額	5,426,727	2,537,032
Cash and cash equivalents at the beginning of the year	年初之現金及現金等價物	3,813,037	1,276,005
Cash and cash equivalents at the end of the year	年末之現金及現金等價物	9,239,764	3,813,037
Representing:	代表：		
Cash and bank balances	現金及銀行結餘	575,181	2,113,037
Short-term deposits	短期存款	8,664,583	1,700,000
		9,239,764	3,813,037