

## Consolidated Cash Flow Statement

### 綜合現金流量表

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

	2006 HK\$'000 二零零六年 千港元	Restated 2005 HK\$'000 經重列 二零零五年 千港元
<b>Cash flows from operating activities</b>	<b>經營活動所得現金流量</b>	
Loss before income tax	(97,323)	(375,796)
Adjustments for:	調整：	
Interest expenses	536	908
Interest income	(60)	(1)
Depreciation of property, plant and equipment	122	1
Loss on disposal of property, plant and equipment	66	-
Amortisation of goodwill	-	2,712
Impairment of goodwill	47,890	-
Share-based compensation	24,186	-
Provision for impairment of trade and other receivables	19,107	351,476
Fair value gain on financial assets at fair value through profit or loss/Unrealised loss on trading securities at fair value	(4,880)	15,447
Operating loss before working capital changes	(10,356)	(5,253)
Increase in unbilled revenue from long-term service contracts	(2,014)	-
Decrease in financial assets at fair value through profit or loss/trading securities	2,095	10,763
(Increase)/Decrease in trade and other receivables	(10,283)	3,183
Decrease in amount due from a shareholder	8,371	-
Increase in amount due from a minority shareholder	(960)	-
Increase/(Decrease) in trade and other payables	18,742	(4,201)
Decrease in amount due to a related company	(9,395)	-
Cash (used in)/generated from operations	(3,800)	4,492
Interest received	60	1
<b>Net cash (used in)/generated from operating activities</b>	<b>(3,740)</b>	<b>4,493</b>

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	Notes 附註			
<b>Cash flows from investing activities</b>		<b>投資活動所得現金流量</b>		
Acquisition of subsidiaries	32	收購附屬公司	(27,025)	-
Payments to acquire property, plant and equipment		購入物業、廠房及 設備付款	(1,807)	-
<i>Net cash used in investing activities</i>		<i>投資活動所用之現金淨額</i>	<u>(28,832)</u>	<u>-</u>
<b>Cash flows from financing activities</b>		<b>融資活動所得現金流量</b>		
Interest paid		已付利息	(536)	(507)
Proceeds from borrowings		借貸所得款項	-	6,568
Repayments of borrowings		償還借貸	(2,920)	(9,955)
Repayment of convertible notes		償還可換股票據	-	(10,940)
Proceeds from issue of shares, net of expense		發行股份所得款項 (扣除開支後)	147,991	13,136
Proceeds from issue of warrants		發行認股權證所得款項	23,981	-
Proceeds from exercise of warrants		行使認股權證所得款項	563	-
Proceeds from exercise of share options		行使購股權所得款項	3,071	3,829
<i>Net cash generated from financing activities</i>		<i>融資活動產生之現金淨額</i>	<u>172,150</u>	<u>2,131</u>
<b>Net increase in cash and cash equivalents</b>		<b>現金及現金等價物增加淨額</b>	<b>139,578</b>	<b>6,624</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>於財政年度初現金及 現金等價物</b>	<u>7,841</u>	<u>1,217</u>
<b>Cash and cash equivalents at end of financial year</b>		<b>於財政年度末現金及 現金等價物</b>	<u>147,419</u>	<u>7,841</u>