

# Consolidated Cash Flow Statement 綜合現金流量表

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

		<b>2006</b> 二零零六年	2005 二零零五年 (Restated) (重列)
	Note 附註	<b>HK\$'000</b> 港幣千元	HK\$'000 港幣千元
<b>Cash flows from operating activities</b>	<b>經營業務所得現金流量</b>		
Profit/(loss) before taxation	除稅前溢利／(虧損)	<b>35,808</b>	(11,969)
Adjustments for:	就以下各項調整：		
Amortisation of prepaid lease payment	預付租賃支出攤銷	<b>71</b>	71
Amortisation of goodwill	商譽攤銷	-	2,212
Surplus arising on revaluation of investment properties	投資物業重估增值	<b>(45,250)</b>	(12,067)
Surplus arising on revaluation of properties, plant and equipment	物業、廠房及設備重估增值	<b>(21)</b>	(151)
Impairment loss recognised in respect of other assets	其他資產之已確認減值虧損	<b>505</b>	3,614
Impairment loss recognised in respect of goodwill	商譽之已確認減值虧損	<b>2,212</b>	-
Impairment loss recognised in respect of investments in securities	證券投資之已確認減值虧損	-	2,880
Profit on disposal of investments in securities	出售證券投資溢利	<b>(225)</b>	-
Profit on disposal of investment properties	出售投資物業溢利	<b>(5,793)</b>	-
Share of results of associates	應佔聯營公司業績	<b>13</b>	3
Interest expenses	利息開支	<b>6,321</b>	4,172
Depreciation	折舊	<b>4,014</b>	4,348
Write off assets	撇銷資產	<b>11</b>	-
Operating loss before working capital changes	未計營運資金變動前經營虧損	<b>(2,334)</b>	(6,887)
Decrease in inventories	存貨減少	-	8
(Increase)/decrease in receivables, deposits and prepayments	應收款項、按金及預付款項(增加)／減少	<b>(696)</b>	11,207
Decrease in payables and accrued charges	應付款項及應計費用減少	<b>(4,037)</b>	(1,058)
Increase in deposits received	已收按金增加	<b>101</b>	318
Increase in amount due to a director	應付一董事款項增加	<b>416</b>	-
<b>Cash (used in)/generated from operations</b>	<b>營運(所耗)／所得現金</b>	<b>(6,550)</b>	3,588
Interest paid	已付利息	<b>(5,303)</b>	(4,172)
Hong Kong Profits Tax paid	已繳納香港利得稅	<b>(74)</b>	(5)
<b>Net cash used in operating activities</b>	<b>經營業務所耗現金淨額</b>	<b>(11,927)</b>	(589)

The notes on pages 37 to 103 form part of these financial statements.

第37至第103頁之附註為該等財務報表一部份。

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



			2006 二零零六年	2005 二零零五年 (Restated) (重列)
		Note 附註	HK\$'000 港幣千元	HK\$'000 港幣千元
<b>Cash flows from investing activities</b>	<b>投資業務所得現金流量</b>			
Purchase of properties, plant and equipment	購入物業、 廠房及設備		(164)	(4,092)
Purchase of properties under development	購入發展中物業		-	(1,259)
Investment in new project	新項目投資		-	(1,455)
Sale proceed from disposal of investments in securities	出售證券投資 所得銷售收益		225	-
Net sale proceed from disposal of investment properties	出售投資物業 所得銷售收益		17,793	-
<b>Net cash inflows/(outflows) from investing activities</b>	<b>投資業務現金流入/ (流出) 淨額</b>		<b>17,854</b>	(6,806)
<b>Cash flows from financing activities</b>	<b>融資業務所得現金流量</b>			
New bank loans raised	新借銀行貸款	29	-	10,000
Other borrowings raised	新借其他借貸	29	-	2,900
Repayment of bank borrowings	償還銀行借貸	29	(8,102)	(9,101)
Repayment of other borrowings	償還其他借貸	29	(1,450)	(262)
<b>Net cash inflows/(outflows) from financing activities</b>	<b>融資業務現金流入/ (流出) 淨額</b>		<b>(9,552)</b>	3,537
<b>Net decrease in cash and cash equivalents</b>	<b>現金及等同現金 項目減少淨額</b>		<b>(3,625)</b>	(3,858)
<b>Cash and cash equivalents at beginning of the year</b>	<b>年初之現金及 等同現金項目</b>		<b>(7,046)</b>	(3,188)
<b>Cash and cash equivalents at end of the year</b>	<b>年終之現金及 等同現金項目</b>		<b>(10,671)</b>	(7,046)
<b>Analysis of the balances of cash and cash equivalents</b>	<b>現金及等同現金 項目結餘分析</b>			
Bank and cash balances	銀行及現金結存		282	1,567
Bank overdrafts	銀行透支	23	(10,953)	(8,613)
			<b>(10,671)</b>	(7,046)

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