

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	2005
		HK\$'000	HK\$'000
		千港元	千港元
OPERATING ACTIVITIES	經營業務		(Restated) (重列)
Loss before tax	除稅前虧損	(70,595)	(318)
Adjustments for:	調整：		
Write off of bad and doubt debts	呆壞賬撇銷	1,796	-
Amortisation of goodwill	商譽攤銷	-	996
Amortisation of intangible assets	無形資產攤銷	27	27
Amortisation of prepaid lease payment	預付租賃款項攤銷	220	208
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	7,091	9,754
Depreciation of investment properties	投資物業之折舊	272	-
Finance costs	融資成本	2,893	3,185
Gain on disposal of subsidiaries	出售附屬公司之收益	-	(1,693)
(Gain) loss on disposal of property, plant and equipment	出售物業、廠房及設備之(收益)虧損	(19)	544
Impairment loss recognised in respect of goodwill	就商譽減值確認之虧損	17,004	-
Impairment loss recognised in respect of investment properties	就投資物業確認之減值虧損	571	-
Impairment loss recognised in respect of interests in associates	就於聯營公司權益確認之減值虧損	23,768	-
Interest income	利息收入	(98)	(442)
Gain arising from changes in fair value of financial assets	在損益表處理之金融資產公平值變動產生之收益	(32)	-
Share of results of associates	應佔聯營公司業績	-	(765)
Unrealised holding loss on other investments	其他投資之未變現持有虧損	-	103
Write back of allowance for bad and doubtful debts	呆壞賬撥備撇銷	(201)	(326)
Write down for inventories	存貨撇減	8,399	-
Operating cash flow before movements in working capital	營運資金變動前之經營現金流量	(8,904)	11,273
Decrease (increase) in inventories	存貨減少(增加)	8,109	(6,915)
Decrease in trade and bills receivables, prepayments, deposits and other receivables	應收貨款及應收票據、預付款項、按金及其他應收款項減少	4,378	3,097
Increase in trade payables, other payables and accruals	應付貨款、其他應付款項及應計負債增加	6,524	8,655
Decrease in trust receipt loans	信託收據貸款減少	(1,867)	(1,845)

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		NOTE	2006	2005
		附註	HK\$'000	HK\$'000
			千港元	千港元
				(Restated) (重列)
Cash generated from operations	經營業務所得現金		8,240	14,265
Interest received	已收利息		98	442
Interest paid	已付利息		(2,893)	(3,185)
Hong Kong Profits Tax paid	已繳香港利得稅		(216)	(232)
Overseas taxes paid	已繳海外稅項		(1,102)	(234)
NET CASH GENERATED FROM OPERATING ACTIVITIES	經營業務所得現金淨額		4,127	11,056
INVESTING ACTIVITIES	投資業務			
Purchases of property, plant and equipment	購買物業、廠房及設備		(1,668)	(6,465)
Repayment from (advance to) associates	聯營公司償還款項(墊款予聯營公司)		210	(210)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備之所得款項		48	813
Disposal of subsidiaries	出售附屬公司	30	-	21,982
Repayment from related companies	關聯公司之還款		-	278
NET CASH (USED IN) GENERATED FROM INVESTING ACTIVITIES	投資業務(所用)／所得現金淨額		(1,410)	16,398
FINANCING ACTIVITIES	融資業務			
Repayment of bank loans	償還銀行貸款		(15,415)	(35,418)
New bank loans raised	新籌集之銀行貸款		12,711	7,226
Repayments of obligations under finance leases	償還融資租賃之承擔		(1,050)	(846)
New other loans raised	新增其他貸款		567	-
Repayment of other loans	償還其他貸款		(259)	(473)
NET CASH USED IN FINANCING ACTIVITIES	融資業務所用現金淨額		(3,446)	(29,511)

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			(Restated) (重列)
	NOTES 附註		
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值減少淨額	(729)	(2,057)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	年初之現金及現金等值	(2,964)	(975)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	外幣滙率變動之影響	306	68
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值	(3,387)	(2,964)
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS, represented by:	現金及現金等值結存分析		
Bank balances and cash	可分為： 銀行結存及現金	8,029	7,632
Bank overdrafts	銀行透支	(11,416)	(10,596)
		(3,387)	(2,964)