## 綜合現金流動報表

## **Consolidated Cash Flow Statement**

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

Motes   Mics						
Ribel			Notes		2005 HK\$'000 (Postated)	
Responsible (1,57) Activities (2,57) Adjustments from a discontinued operation Adjustments for: 把語をいる (1,55) を記載を表現 (1,603) (1,55) を記載を示する。 (1,55) を記載を記載を示する。 (1,55) を記載を示する。 (1,55) を記載を示する。 (1,55) を記載を示する。 (1,55) を記述を示する。 (1,57) を記述を示する。 (1			附註		(Restated) 二零零五年 千港元 (重列)	
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Adjustments for:	From continuing operations			(1,603)	(15,518)	
Finance costs Share of profits and losses of jointly-controlled entities Interest income Loss on disposal of items of property, plant and equipment Gain on derecognition of prepaid land lease payments Loss on disposal of items of my	From a discontinued operation			_	(12,620)	
Share of profits and losses of jointly-controlled entities interest income Loss on disposal of items of property, plant and equipment Gain on derecognition of prepaid land lease payments Loss on disposal of a jointly-controlled entity Gain on derecognition of a long term receivable Loss on disposal of a jointly-controlled entity Gain on derecognition of a long term receivable Loss on disposal of a jointly-controlled entity Gain on derecognition of a long term receivable Loss on disposal of a discontinued operation Gain arising on write-off of indebtedness and interest payable Depreciation Recognition of prepaid land lease payments Amortisation of a long term receivable/long term investment Impairment of an interest in a jointly-controlled entity Pefficit/Surplusy on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on revaluation of leasehold buildings Gash Terms of Pegrabil Perfect Surplus on Pegrabi						
jointly-controlled entities Interest income Loss on disposal of items of property, plant and equipment Gain on derecognition of prepaid land lease payments Loss on disposal of a jointly-controlled entity 企業之數量 7 (206) (1,13 (206) (3,13 (206) (1,13 (206) (3,14 (206) (3,			8	3,922	10,389	
Interest income Loss on disposal of items of property, plant and equipment Gain on derecognition of prepaid land lease payments Loss on disposal of a jointly-controlled entity Deficit/(surplus) on revaluation of leasehold buildings Bad debts written off Operating profit before working capital ranges Decrease in prepaid rentals Increase in an amount due to a discretor of prepaid and presses of mare an amount due to a related company interest received lenteres to a jointly-controlled entity Deficiterest paid land gease Decrease in an amount due to a related company Interest received lenters to a joint venture partner Decrease in an amount due to a related company Interest received lenters to a joint venture partner Decrease in an amount due to a related company Interest received lenters to a joint venture partner Decrease in an amount due to a related company Interest received linterest paid linterest leiment of finance  Interest received linterest of a prepaid company and provided provid				(276)	(483)	
Loss on disposal of items of property, plant and equipment 項目之虧損 7 (206) (1,13 (206) (1,1			6		(6)	
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Gain on derecognition of prepaid land lease payments 数項之收益 7 (206) (1.17 Loss on disposal of a jointly-controlled entity 企业 2.074 医神经管理 7 (1.636) 上 2.074 医神经管理 8 (1.636) 上 2.084 L 2			7	1,566	875	
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a discontinued operation Gain arising on write-off of indebtedness and interest payable Depreciation Recognition of prepaid land lease payments Amortisation of a long term receivable/long term investment Impairment of an interest in a jointly-controlled entity Deficit/(surplus) on revaluation of leasehold buildings Bad debts written off working capital changes Decrease in prepaid rentals Increase in inventories Decrease in accounts and bills receivables Decrease in accounts and bills payables Increase in other payables and accruals Increase in an amount due to a joint venture partner Decrease/(increase) in an amount due to a related company  Cash generated from operations Interest received Interest paid			,	(1,030)		
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Amortisation of a long term receivable/long term investment lmpairment of an interest in a jointly-controlled entity described buildings leasehold leasehold buildings leasehold buildings leasehold leasehold buildings leasehold buildings leasehold buildings leasehold buildings leasehold buildings leasehold buildings leasehold leasehol		確認損付土地租賃款垻	7	404	122	
receivable/long term investment Impairment of an interest in a jointly-controlled entity 權益減值 7 3,500 7,47 1 3,500 7,47 2		長期確以賬款/	/	104	123	
Impairment of an interest in a jointly-controlled entity Deficit/(surplus) on revaluation of leasehold buildings Bad debts written off 壞職辦 7 - 55  Operating profit before working capital changes Decrease in prepaid rentals 頂付租金減少 2,156 2,15 (1,579) Decrease in inventories Profit before working capital changes 經營溢利 10,726 2,156 2,15 (1,579) Decrease in accounts and bills receivables Everease in prepayments, deposits and other receivables Decrease in accounts and bills payables Increase in other payables and accruals Increase in other payables and accruals Increase in an amount due to a joint venture partner Decrease (in crease) in an amount due to a director Decrease (in a related company with of the payables interest received Interest paid Interest paid Interest element of finance			7	168	284	
a jointly-controlled entity 權益減值 7 3,500 7,42			,		201	
leasehold buildings Bad debts written off 壞賬撤銷 7 — 55		權益減值	7	3,500	7,425	
Bad debts written off 壞賬撇銷 7 — 55  Operating profit before working capital changes 經營溢利 10,726 Decrease in prepaid rentals 預付租金減少 2,156 2,15 Increase in inventories 存貨增加 (1,579) (1,886 Decrease in accounts and bills receivables Decrease in accounts and bills receivables 應收款及票據減少 1,486 4,33 Decrease in accounts and bills payables 應收款項減少 840 1,55 Increase in other payables and accruals Increase in other payables and accruals Increase in an amount due to a joint venture partner Pecrease (increase) in an amount due to a related company 減少 (增加) (700) 70  Cash generated from operations Interest received Interest paid Interest element of finance 整理者 图 12,905 8,70 (3,461) (5,73) Interest element of finance						
Operating profit before working capital changes 經營量和 10,726 2,156 2,15				63	(32)	
working capital changes  Decrease in prepaid rentals Increase in inventories Decrease in inventories Decrease in accounts and bills receivables Decrease in prepayments, deposits and other receivables Decrease in accounts and bills payables Increase in other payables and accruals Increase in other payables and accruals Increase in an amount due to a joint venture partner Decrease in an amount due to a director Decrease/(increase) in an amount due to a related company  Cash generated from operations Interest received Interest paid Interest element of finance  Meddid Increase in 10,726 2,156 2,11 (1,579) (1,846 4,31 Bet William (1,579) (1,844 (1,379) (1,	Bad debts written off	<b>壞賬撇銷</b>	7	_	514	
Decrease in prepaid rentals Increase in inventories Peg增加 Pecrease in accounts and bills receivables Decrease in prepayments, deposits and other receivables Decrease in accounts and bills payables Increase in accounts and bills payables Increase in other payables and accruals Increase in an amount due to a joint venture partner Decrease in an amount due to a director Decrease/(increase) in an amount due to a related company  Cash generated from operations Interest received Interest paid Interest element of finance  Tetral materials  April 1.88  April 1.486 April	Operating profit before	營運資金變動前之				
Increase in inventories  Decrease in accounts and bills receivables  Decrease in prepayments, deposits and other receivables  Decrease in accounts and bills payables Increase in other payables and accruals Increase in other payables and accruals Increase in an amount due to a joint venture partner  Decrease (in an amount due to a director Decrease) in an amount due to a related company  Cash generated from operations Interest received Interest paid Interest element of finance  Regiral  Rew 東京東據減少  (1,579) (1,88  4,33  840  1,57  840				10,726	10,523	
Decrease in accounts and bills receivables 應收賬款及票據減少 1,486 4,33 deposits and other receivables 應收款項減少 840 1,53 deposits and other receivables 應收款項減少 (1,844) (13,79 lncrease in accounts and bills payables 應付賬款及票據減少 (1,844) (13,79 lncrease in an amount due to a joint venture partner				-	2,156	
Decrease in prepayments, deposits and other receivables 應收款項減少 840 1,55 Decrease in accounts and bills payables 應付賬款及票據減少 (1,844) (13,79 Increase in other payables and accruals 其他應付款項及應計款項增加 2,280 4,45 Increase in an amount due to 欠合營伙伴款項增加 2,280 4,45 Decrease in an amount due to a director Decrease/(increase) in an amount due to a final flag of the f					(1,882)	
deposits and other receivables 應收款項減少 (1,844) (13,75	Decrease in accounts and bills receivables	應收販款及宗據減少 額付款值、訂全B.甘納		1,486	4,3/3	
Decrease in accounts and bills payables 應付賬款及票據減少 (1,844) (13,75 Increase in other payables and accruals Increase in an amount due to 欠合營伙伴款項增加 2,280 4,45 Decrease in an amount due to a director Decrease/(increase) in an amount due to a related company 減少/(增加) (700) 70 Cash generated from operations Interest received Interest paid Interest element of finance 原有和自己的				840	1,570	
Increase in other payables and accruals Increase in an amount due to Ach 營伙伴款項增加 Ach Mercase in an amount due to Ach Mercase in an amount due to a director Decrease in an amount due to a director Decrease in an amount due to a director Decrease in an amount Mercase in an amount Me					(13,794)	
Increase in an amount due to a joint venture partner  Decrease in an amount due to a director Decrease/(increase) in an amount due to a director due to a related company  Cash generated from operations Interest received Interest paid Interest element of finance  Increase in an amount due to a director 欠董事款項減少 (460)  Editable (460)			曾 力口		4,472	
Decrease in an amount due to a director Decrease/(increase) in an amount due to a related company						
Decrease/(increase) in an amount due to a related company 減少/(增加) (700) 700  Cash generated from operations 経營所產生現金 12,905 90 1nterest paid 日付利息 (3,461) (5,775 Interest element of finance 融資租約租金之				_	826	
due to a related company 減少/(增加) (700) 700  Cash generated from operations 經營所產生現金 12,905 90 1nterest paid 日付利息 (3,461) (5,775 1nterest element of finance 融資租約租金之				(460)	(241)	
Cash generated from operations 經營所產生現金 12,905 8,70 Interest received 已收利息 90 Interest paid 日付利息 (3,461) (5,77 Interest element of finance 融資租約租金之				(700)	700	
Interest received已收利息90Interest paid已付利息(3,461)Interest element of finance融資租約租金之				(700)	700	
Interest paid 已付利息 (3,461) (5,77) Interest element of finance 融資租約租金之					8,703	
Interest element of finance 融資租約租金之					6 (F. 776)	
				(3,461)	(5,776)	
TEASE TELLIA DAVIDELLA PUE DU LA PUE DU LA PUE DE LA PUE	lease rental payments			(22)	(161)	
					(2,416)	
Net cash inflow from operating activities 經營業務之現金流入淨額 <b>8,934</b> 3!	inet cash intlow from operating activities	<b>經宮耒務</b>		8,934	356	

## 綜合現金流動報表 Consolidated Cash Flow Statement

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

		Notes 附註	2006 HK\$*000 二零零六年 千港元	2005 HK\$'000 (Restated) 二零零五年 千港元 (重列)
Net cash inflow from operating activities CASH FLOWS FROM INVESTING ACTIVITIES			8,934	356
Purchases of items of property, plant and equipment Proceeds from disposal of items of	購買物業、廠房及 設備項目 出售物業、廠房及設備		(854)	(2,560)
property, plant and equipment Proceeds from disposal of	項目所得款項 出售一間共同控制企業		44	628
a jointly-controlled entity Proceeds from derecognition of	所得款項 取消確認一項長期應收賬款		335	_
a long term receivable Proceeds from disposal of	所得款項 出售預付土地租賃		1,636	-
prepaid land lease payments Disposal of a subsidiary	款項所得款項 出售附屬公司	34(a)	256	5,715 665
Increase in pledged deposits	有抵押存款增加		(1,451)	(799)
Net cash inflow/(outflow) from investing activities	投資活動之現金流入/ (流出)淨額		(34)	3,649
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量			
Proceeds from issue of shares	發行股份所得款項		27,280	13,440
Share issue expenses	股份發行開支		(273)	(85)
Increase /(decrease) in loans	欠股東貸款增加/		(2.2.2.2)	
from shareholders	(減少)		(26,320)	1,420
Drawdown of bank loans	動用銀行貸款 償還銀行貸款		39,779	5,276
Repayment of bank loans Drawdown of other loans	動用其他貸款		(39,991)	(1,500) 2,870
Repayment of other loans	第		(7,051)	(14,647)
Capital element of finance lease	融資租約租金之		(7,031)	(14,047)
rental payments	資本部份		(1,465)	(1,210)
Capital returned to a minority	少數權益持有人之			, , ,
equity holder	資本回報		_	(647)
Net cash inflow/(outflow) from financing activities	融資活動之現金流入/ (流出)淨額		(9.041)	4.017
illiancing activities	(加山)净银		(8,041)	4,917
NET INCREASE IN CASH AND	增加現金及等同現金			
CASH EQUIVALENTS	項目淨額		859	8,922
Cash and cash equivalents	年初之現金及等同			
at beginning of year	現金項目		13,336	4,414
Effect of foreign exchange rate changes, net	匯率變動之影響淨額		5	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及等同現金項目		14,200	13,336
ANALYSIS OF BALANCES OF CASH	現金及等同現金項目 結餘分析			
AND CASH EQUIVALENTS  Cash and bank balances	<b>治師分析</b> 現金及銀行結存		14,200	13,336
Cash and bank balances	シロ 並		14,200	15,550