

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

	Notes 附註	2006 二零零六年 HK\$'000 港幣千元	2005 二零零五年 HK\$'000 港幣千元 (restated) (經重列)
OPERATING ACTIVITIES	經營業務		
(Loss) profit before taxation	除稅前(虧損)溢利	(35,711)	27,435
Adjustments for:	就下列項目作出調整：		
Interest expenses	利息開支	2,907	641
Interest income	利息收入	(657)	(433)
Amortisation of goodwill	商譽攤銷	-	2,198
Convertible notes issuance expense	可換股債券發行開支	10,140	-
Depreciation	折舊	7,285	1,481
Amortisation on prepaid lease payments	攤銷預付租金	72	47
Share-based employee expense	以股份形式支付的僱員開支	9,307	-
Decrease in fair value of investment properties	投資物業公平值減少	-	6,000
Loss on disposal of subsidiaries	出售附屬公司虧損	5,519	-
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	27	1,941
Change in fair value of convertible notes	可換股債券公平值變動	117,800	-
Discount on acquisition of subsidiary	收購附屬公司折讓	(2,812)	-
Write back of provision for scheme debts	撥回計劃債務撥備	(1,047)	-
Share of result of associates	佔聯營公司業績	(652)	(2,264)
Share of result of a jointly-controlled entity	佔共同控制實體業績	-	1
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	112,178	37,047
Decrease in amount due from a jointly-controlled entity	應收共同控制實體之款項減少	-	469
Increase in inventories	存貨增加	(1,866)	(288)
Decrease (increase) in trade and other receivables	貿易及其他應收款項增加	14,409	(5,175)
Decrease in amounts due from fellow subsidiaries	應收同集團附屬公司款項減少	-	808
Decrease in amounts due from contract customers	應收合約客戶款項減少	-	(4,589)
Decrease in trade and other payables	貿易及其他應付款項減少	(107,366)	(62,810)
Increase in retention money payable	應付保留金增加	-	207
Decrease in amounts due to contract customers	應付合約客戶款項減少	-	(623)
Decrease in amounts due to fellow subsidiaries	應付同集團附屬公司款項減少	-	(7,940)
Decrease in amount due to the ultimate holding company	應付最終控股公司款項減少	-	(202)
Cash generated from (used in) operations	經營業務產生(所用)現金	17,355	(43,096)
PRC Enterprise Income Tax paid	繳付中國企業所得稅	(1,399)	(1,348)
NET CASH GENERATED FROM (USED IN) OPERATING ACTIVITIES	經營業務產生(所用)現金淨額	15,956	(44,444)

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INVESTING ACTIVITIES 投資活動			
Acquisition of subsidiaries	32	(27,999)	(23,156)
Acquisition of additional equity interest in subsidiaries		(338)	–
Acquisition of an associate		(2,904)	–
Purchase of property, plant and equipment	15	(15,146)	(7,846)
Prepaid lease payments		–	(377)
Disposal of subsidiaries	31	21,267	5,950
Interest received		657	433
Proceeds from disposal of property, plant and equipment		–	25
Deposit paid for investments		(18,391)	–
NET CASH USED IN INVESTING ACTIVITIES	投資活動所用現金淨額	(42,854)	(24,971)
FINANCING ACTIVITIES 融資活動			
Decrease (increase) in pledged bank deposits		130	(30)
Proceeds from issue of new shares		–	72,500
New bank borrowings raised		31,702	22,878
Repayment of bank borrowings		(36,641)	(10,515)
Expenses incurred in connection with issue of new shares		(10,140)	(2,003)
Share option conversion		10,540	–
Interest paid		(2,907)	(641)
Issue of convertible notes		156,000	–
NET CASH GENERATED FROM FINANCING ACTIVITIES	融資活動所產生 現金淨額	148,684	82,189
NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目 增加淨額	121,786	12,774
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初現金及現金等值 項目	9,993	(2,781)
EFFECT OF FOREIGN CURRENCY RATE CHANGES	外幣匯率變動影響	1,207	–
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終現金及現金等值 項目	132,986	9,993
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目 結餘分析		
Bank and cash balances	銀行及現金結餘	132,986	9,993