

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

For the year ended 30 June 2006
截至二零零六年六月三十日止年度

	Notes 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
Cash flows from operating activities			
(Loss)/Profit before taxation		(38,788)	3,032
Adjustments for:	已作出下列調整：		
Interest income	7	(389)	(605)
Dividend income	7	-	(26)
Depreciation	8	5,358	4,676
Amortisation	8	1,911	1,903
Loss on disposal of property, plant and equipment	8	153	16
Share of loss of a jointly controlled entity		570	758
Impairment loss on trade receivables	8	2,254	3,571
Impairment loss on deposits, prepayments and other receivables	8	10,957	-
Provision for obsolete and slow moving inventories	8	7,319	575
Finance costs	9	131	-
Impairment loss recognised on the remeasurement of assets of disposal group	8	1,323	-
Operating (loss)/profit before working capital changes		(9,201)	13,900
Increase in inventories		(1,313)	(2,967)
(Increase)/Decrease in trade receivables		(1,192)	1,558
Decrease/(Increase) in deposits, prepayments and other receivables		7,783	(5,581)
Increase in financial assets at fair value through profit or loss		(2,480)	-
Decrease in short term investments		1,495	929
(Decrease)/Increase in trade payables		(8,329)	689
Increase in accrued liabilities and other payables		708	664
(Decrease)/Increase in deposits received		(1,353)	1,342
Cash (used in)/generated from operations		(13,882)	10,534
PRC corporate income taxes paid		(930)	(1,612)
Interest paid		(131)	-
Net cash (used in)/generated from operating activities		(14,943)	8,922

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Cash flows from investing activities	投資活動之現金流量		
Purchase of property, plant and equipment	購買物業、廠房及設備	(1,711)	(6,772)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	282	23
Increase in time deposits with original maturity of more than three months when acquired	原定到期日超過三個月之定期存款增加	(10,619)	-
Additions to intangible assets	添置無形資產	-	(314)
Acquisition of subsidiaries	收購附屬公司	31	191
Additional interest in a subsidiary	於一間附屬公司之額外權益	32	(286)
Capital contribution to a jointly controlled entity	向共同控制實體出資	-	(688)
Interest received	已收利息	389	605
Dividends received from listed investments	已收上市投資股息	-	26
Increase in pledged bank deposit	增加抵押銀行存款	(20)	-
Net cash used in investing activities	投資活動已動用之現金淨額	(11,774)	(7,120)
Cash flows from financing activities	融資活動之現金流量		
New bank loans	新增銀行貸款	5,000	500
Repayment of bank loans	償還銀行貸款	(1,611)	-
Issue of new shares	發行新股	-	1,136
Exercise of share options	行使購股權	-	18
Capital contribution from minority equity holder of a subsidiary	一間附屬公司少數股東出資	-	280
Dividend paid to minority equity holder of a subsidiary	已付一間附屬公司少數股東股息	-	(883)
Dividend paid	已付股息	(1,859)	(6,801)
Net cash generated from/(used in) financing activities	融資活動所產生/(已動用)之現金淨額	1,530	(5,750)
Net decrease in cash and cash equivalents	現金及現金等值物減少淨額	(25,187)	(3,948)
Cash and cash equivalents at beginning of year	年初之現金及現金等值物	44,780	48,771
Effect of foreign exchange rate changes	匯率變動之影響	1,070	(43)
Cash and cash equivalents at 30 June	於六月三十日之現金及現金等值物	20,663	44,780
Analysis of balances of cash and cash equivalents	現金及現金等值物結存分析		
Cash and bank balances	現金及銀行結存	31,282	42,280
Time deposits with original maturity of more than three months when acquired	原定到期日超過三個月之定期存款	(10,619)	-
Pledged deposit as security for a bank loan facility	銀行貸款擔保之已抵押存款	-	2,500
Cash and cash equivalents at 30 June	於六月三十日之現金及現金等值物	20,663	44,780

