

Consolidated Cash Flow Statement

綜合現金流動表

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

		2006 HK\$'000 千港元	2005 HK\$'000 千港元
Cash flow from operating activities	來自經營活動的現金流量		
Loss before taxation	除稅前虧損	(1,000)	(13,683)
Adjustments for:	調整項目:		
Depreciation	折舊	679	1,266
Dividend income from financial assets at fair value through profit and loss	透過損益賬按公允價值處理之金融資產的股息收入	(293)	(391)
Amortisation of goodwill	商譽攤銷	-	2,028
Interest expense	利息費用	2,718	2,053
Interest income	利息收入	(24)	(10)
Loss on disposal of property, plant and equipment	出售物業、廠房及設備虧損	13	-
Realised loss on financial assets at fair value through profit or loss	透過損益賬按公允價值處理之金融資產已變現虧損	265	221
Impairment loss recognized in respect of property, plant and equipment	物業、廠房及設備已變現之減值虧損	-	499
Share of results of associates	分佔聯營公司業績	90	(791)
Unrealised holding gain on financial assets at fair value through profit or loss	透過損益賬按公允價值處理之金融資產的未變現收益	(9,106)	(1,208)
Waiver of borrowings	借貸之減免	(2,057)	-
Operating loss before working capital changes	營運資金變動前的經營虧損	(8,715)	(10,016)
Decrease/(Increase) in inventories	存貨減少/(增加)	7,366	(3,412)
Decrease/(Increase) in trade and other receivables	貿易及其他應收賬款減少/(增加)	38,320	(34,714)
Increase in amounts due from related companies	關連公司欠款增加	(107)	(625)
(Decrease)/Increase in trade and other payables	貿易及其他應付賬款(減少)/增加	(38,261)	40,788
Increase in amount due to a related company	欠關連公司款項增加	1,812	1,250
(Decrease)/Increase in amounts due to directors	欠董事款項(減少)/增加	(548)	175
(Decrease)/Increase in amount due to an associate	欠聯營公司款項(減少)/增加	(5,380)	1,165
Cash used in operations	用於經營業務之現金	(5,513)	(5,389)
Interest paid	已付利息	(857)	(2,053)
Tax paid	已付稅項	(220)	3,132
Net cash used in operating activities	用於經營業務之現金流出淨額	(6,590)	(4,310)

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Cash flow from investing activities	自投資業務之現金流向		
Interest received	已收利息	24	10
Dividends received	已收股息	293	391
Purchases of property, plant and equipment	購入物業、廠房及設備	(7)	(91)
Decrease in pledged bank deposits	有抵押銀行存款減少	-	455
Proceeds from disposals of financial assets at fair value through profit and loss	出售透過損益賬按公允價值處理之金融資產的所得款項	2,863	2,633
Proceeds on disposals of property, plant and equipment	出售物業、廠房及設備所得款項	11	-
Net cash inflow from investing activities	投資業務之現金流入淨額	3,184	3,398
Cash flow from financing activities	自融資活動之現金流向		
New borrowings raised	新借貸所得	400	-
Repayments of borrowings	償還借貸	(20)	(1,012)
Net cash from/(used in) financing activities	融資活動之現金流入／(流出)淨額	380	(1,012)
Net decrease in cash and cash equivalents	現金及等同現金項目之減少	(3,026)	(1,924)
Cash and cash equivalents at beginning of year	年初之現金及等同現金項目	4,826	6,750
Effect of foreign exchange rate changes	外幣兌換率變動之影響	(119)	-
Cash and cash equivalents at end of year	年終之現金及等同現金項目	1,681	4,826
Analysis of the balances of cash and cash equivalents	現金及等同現金項目結餘之分析		
Bank balances and cash	銀行結餘及現金	1,681	4,826