

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2004

A. PROPERTY, PLANT AND EQUIPMENT

During the year, the Group acquired property, plant and equipment with an aggregate cost of approximately \$692,000 by cash payments.

B. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:–

	2004 <i>HK\$'000</i>	2003 <i>HK\$'000</i>
Bank balances and cash	1	68,240
Loan (unsecured)	(1,000)	–
Bank loans	–	(66,458)
Effect on changes of exchange rate	–	3
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Cash and cash equivalents	(999)	1,785

The notes on pages 25 to 42 form an integral part of these financial statements.