

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31 March 2005

綜合現金流量表

截至二零零五年三月三十一日止年度

	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
<b>Operating activities 經營活動</b>		
Loss before taxation 除稅前虧損	(37,157)	(18,237)
Adjustments for: 經調整:		
Finance costs 財務費用	1,406	25
Interest income 利息收入	(2)	—
Amortisation of intangible assets 無形資產之攤銷	50	50
Amortisation of goodwill 商譽攤銷	2,115	130
Depreciation 折舊	1,256	808
Provision for bad and doubtful debts 呆壞賬撥備	2,499	5,615
Provision/(reversal) for impairment and write offs 減值撥備/(撥回)及撇銷	5,551	(730)
Write down of long term investments 撇減長期投資	2,087	537
Share of (profit)/loss of associates 應佔聯營公司之(溢利)/虧損	(527)	88
Gain on disposal of subsidiaries 出售附屬公司之收益	(82)	(24)
	<u>(22,804)</u>	<u>(11,738)</u>
Operating loss before changes in working capital 營運資金變動前之經營虧損	(22,804)	(11,738)
(Increase)/decrease in inventories 存貨之(增加)/減少	(23,606)	242
Increase in amounts due from related companies 應收關連公司之款項之增加	(23)	(937)
Decrease/(increase) in trade and other receivables 貿易及其他應收賬款之減少/(增加)	3,385	(28,154)
Decrease in amount due to a related company 應付一家關連公司之款項之減少	—	(1,425)
Increase/(decrease) in trade and other payables 貿易及其他應付賬款之增加/(減少)	85	(1,018)
	<u>(42,963)</u>	<u>(43,030)</u>
Net cash used in operations 經營業務所用之現金淨額	(42,963)	(43,030)
Interest paid 已付利息	(1)	—
Interest received 已收利息	2	—
Tax paid — overseas 已繳稅項—海外	—	(1)
	<u>(42,962)</u>	<u>(43,031)</u>
<b>Net cash used in operating activities 經營活動所用之現金淨額</b>	<b>(42,962)</b>	<b>(43,031)</b>
<b>Investing activities 投資活動</b>		
Acquisitions of property, plant and equipment 收購物業、廠房及設備	(4,710)	(731)
Proceeds from disposal of a subsidiary 出售一家附屬公司之所得款項	2	—
Acquisitions of associates 收購聯營公司	(1,750)	(33,000)
Acquisitions of long term investments 收購長期投資	(500)	(2,630)
Acquisitions of other investments 收購其他投資	(657)	(7,811)
Proceeds from disposal of property, plant and equipment 出售物業、廠房及設備之所得款項	—	192
	<u>(7,615)</u>	<u>(43,980)</u>
<b>Net cash used in investing activities 投資活動所用之現金淨額</b>	<b>(7,615)</b>	<b>(43,980)</b>

## CONSOLIDATED CASH FLOW STATEMENT (Continued)

For the year ended 31 March 2005

## 綜合現金流量表(續)

截至二零零五年三月三十一日止年度

Note 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
<b>Financing activities 融資活動</b>		
Issue of new shares 發行新股	33,885	83,632
Issue of convertible bonds 發行可換股債券	18,000	—
Repayment of interest on convertible bonds 償還可換股債券之利息	(1,241)	—
Proceeds/(repayment) of shareholders' loan 股東貸款之所得款項/(償還)	4,380	(2,259)
(Repayment)/proceeds of other loan 其他貸款之(償還)/所得款項	(4,500)	4,500
Repayment of interest on other loan 償還其他貸款之利息	(128)	—
Repayment of interest elements of finance lease 償還融資租賃付款之利息	(36)	(25)
Repayment of capital elements of finance lease 償還融資租賃付款之資本部份	(344)	(251)
<b>Net cash generated from financing activities 融資活動所產生之現金淨額</b>	<b>50,016</b>	<b>85,597</b>
<b>Net decrease in cash and cash equivalents 現金及現金等價物之減少淨額</b>	<b>(561)</b>	<b>(1,414)</b>
<b>Effect of foreign exchange rate changes 外匯匯率變動影響</b>	<b>—</b>	<b>34</b>
<b>Cash and cash equivalents at beginning of the year 年初之現金及現金等價物</b>	<b>4,066</b>	<b>5,446</b>
<b>Cash and cash equivalents at end of the year 年末之現金及現金等價物</b>	<b>3,505</b>	<b>4,066</b>
<b>Analysis of balance of cash and cash equivalents 現金及現金等價物結存之分析</b>		
Cash and bank balances 現金及銀行結存	3,505	4,066