

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2005 截至二零零五年三月三十一日止年度

	Notes 附註	2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Loss before tax	除稅前虧損	(6,556)	(32,259)
Adjustments for:	就下列各項之調整：		
Finance costs	財務費用	8	4,951
Interest income	利息收入	6	(15)
Write-off of fixed assets	固定資產撇銷	7	–
Loss on disposal of fixed assets	出售固定資產之虧損	7	81
Provision against inventories	存貨撥備	7	–
Depreciation	折舊	7	10,604
Revaluation deficit/(surplus) on land and buildings	土地及樓宇之重估虧絀/(盈餘)	7	697
Gain on disposal of subsidiaries	出售附屬公司收益	28(b)	–
Provision/(write-back of provision) for bad and doubtful debts	呆壞賬撥備/(撥備撥回)	6, 7	290
Waiver of accounts payable	應付賬款豁免	6	(294)
Waiver of interest accrued on finance leases	融資租約之應計利息豁免	6	–
			(140)
Operating loss before working capital changes	營運資金變動前之經營虧損	(1,402)	(16,966)
Decrease/(increase) in inventories	存貨之減少/(增加)	(5,695)	1,356
Decrease/(increase) in accounts receivable	應收賬款之減少/(增加)	(40,328)	204
Increase in prepayments, deposits and other receivables	預付款項、按金及其他應收款項之增加	(1,025)	(218)
Increase/(decrease) in accounts payable	應付賬款之增加/(減少)	17,321	(266)
Increase in other payables and accruals	其他應付及應計款項之增加	3,640	1,647
Cash used in operations	經營業務動用之現金	(27,489)	(14,243)
Interest element on finance lease rental payments	融資租約租金之利息部分	–	(24)
Net cash outflow from operating activities	經營業務之現金流出淨額	(27,489)	(14,267)
CASH FLOWS FROM INVESTING ACTIVITIES	投資業務之現金流量		
Interest received	已收利息	25	15
Purchases of fixed assets	購置固定資產	14	(858)
Disposal of subsidiaries	出售附屬公司	28(b)	–
Net cash outflow from investing activities	投資業務之現金流出淨額	(647)	(843)

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			2005 二零零五年 HK\$'000 千港元	2004 二零零四年 HK\$'000 千港元
	Notes 附註			
Net cash outflow from investing activities		投資業務之現金流出淨額	(647)	(843)
CASH FLOWS FROM FINANCING ACTIVITIES		融資活動之現金流量		
Proceeds from issue of shares		發行股份所得款項	22,055	51,726
Share issue expenses		股份發行開支	(1,165)	(1,548)
Repayment of bank loans		償還銀行貸款	(4,002)	(2,570)
Repayment of other loan		償還其他貸款	(1,500)	-
Drawdown of loans from the immediate holding company		提取直接控股公司提供之貸款	21,150	57,377
Repayment of loans from a shareholder		償還一位股東提供之貸款	-	(77,977)
Drawdown of a loan from a minority shareholder		提取一位少數股東提供之貸款	1,127	5,880
Due to a minority shareholder		應付一位少數股東款項	12,643	-
Issue of shares to a minority shareholder		向一位少數股東發行股份	-	5
Redemption of convertible note and bonds		贖回可換股票據及債券	(8,166)	(2,167)
Capital element of finance lease rental payments		融資租約租金之資本部分	-	(966)
Interest paid		已付利息	(1,943)	(5,601)
Net cash inflow from financing activities		融資活動之現金流入淨額	40,199	24,159
NET INCREASE IN CASH AND CASH EQUIVALENTS		現金及現金等值物之增加淨額	12,063	9,049
Cash and cash equivalents at beginning of year		年初之現金及現金等值物	11,937	2,888
CASH AND CASH EQUIVALENTS AT END OF YEAR		年終之現金及現金等值物	24,000	11,937
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS		現金及現金等值物結餘分析		
Cash and bank balances		現金及銀行結餘	24,000	11,937