

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st March 2006

	2006 US\$'000	2005 US\$'000 (Restated)
Operating activities		
Profit before taxation	5,597	5,929
Finance cost	1	1
Interest income	(494)	(175)
Decrease in fair value of investment properties	110	—
Reversal of impairment loss in respect of leasehold buildings	—	(1,703)
Depreciation of property, plant and equipment	2,083	2,330
Amortisation of prepaid lease payments	34	32
Gain on disposal of property, plant and equipment	(5)	—
Operating cash flows before movements in working capital	7,326	6,414
Decrease/(increase) in inventories	769	(1,093)
Decrease/(increase) in trade and bills receivables	2,364	(1,137)
Increase in deposits, prepayments and other receivables	(116)	(613)
Decrease in taxation recoverable	—	4
(Decrease)/increase in trade and bills payables	(2,230)	2,022
Increase in accruals and other payables	1,492	24
Cash generated from operations	9,605	5,621
Interests paid	(1)	(1)
Net cash generated from operating activities	9,604	5,620
Investing activities		
Purchase of property, plant and equipment	(447)	(1,241)
Proceeds from the disposal of property, plant and equipment	8	—
Interest received	494	175
Net cash generated from/(used in) investing activities	55	(1,066)
Financing activities		
2005/2004 final dividend paid	(1,310)	(1,310)
2006/2005 interim dividend paid	(437)	(437)
Net cash used in financing activities	(1,747)	(1,747)
Net increase in cash and cash equivalents	7,912	2,807
Cash and cash equivalents at 1st April	12,582	9,775
Cash and cash equivalents at 31st March	20,494	12,582
Analysis of balances of cash and cash equivalents		
Bank balances and cash	20,494	12,591
Bank overdrafts	—	(9)
	20,494	12,582