

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

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

	Note 附註	2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元
Operating activities	經營活動		
Loss before taxation	除稅前虧損	(78,596)	(37,157)
Adjustments for:	經調整：		
Finance costs	財務費用	600	1,406
Interest income	利息收入	(432)	(2)
Loss on disposal of property, plant and equipment	出售物業、廠房及設備之虧損	370	–
Amortisation of intangible assets	無形資產之攤銷	–	50
Amortisation of goodwill	商譽攤銷	–	2,115
Depreciation	折舊	1,136	1,256
Equity-settled share-based payments	股本結算股份付款	2,956	–
Impairment on trade and other receivables	貿易及其他應收賬款之減值	6,664	2,499
Impairment on equipment, inventories and others	設備、存貨及其他項目之減值	3,614	7,638
Impairment on goodwill of associates	聯營公司商譽減值	25,479	–
Impairment on loans to associates	給予聯營公司貸款之減值	4,667	–
Loss on disposal of other financial assets	出售其他金融資產之虧損	1,076	–
Share of loss/(profit) of associates	應佔聯營公司之虧損／(溢利)	1,717	(527)
Gain on disposal of subsidiaries	出售附屬公司之收益	(45)	(82)
Operating loss before changes in working capital	營運資金變動前之經營虧損	(30,794)	(22,804)
Decrease/(increase) in inventories	存貨減少／(增加)	20,721	(23,606)
Decrease/(increase) in amounts due from related companies	應收關連公司之款項減少／(增加)	912	(23)
(Increase)/decrease in trade and other receivables	貿易及其他應收賬款(增加)／減少	(9,299)	3,385
(Decrease)/increase in trade and other payables	貿易及其他應付賬款之(減少)／增加	(2,408)	85
Net cash used in operations	經營業務所用現金淨額	(20,868)	(42,963)
Interest paid	已付利息	–	(1)
Interest received	已收利息	429	2
Profit tax paid	已繳利得稅	–	–
Net cash used in operating activities	經營活動所用現金淨額	(20,439)	(42,962)

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Investing activities	投資活動		
Acquisition of property, plant and equipment	收購物業、 廠房及設備	(3,083)	(4,710)
Proceeds from disposal of subsidiaries	出售附屬公司所得款項	29(a) -	2
Acquisition of a subsidiary	收購一家附屬公司	29(b) (9,839)	-
Acquisition of associates	收購聯營公司	-	(1,750)
Acquisition of long term investments	收購長期投資	-	(500)
Acquisition of other investments	收購其他投資	-	(657)
Proceeds from disposal of other financial assets	出售其他金融資產 所得款項	7,392	-
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備 所得款項	21	-
Net cash used in investing activities	投資活動所用現金淨額	(5,509)	(7,615)
Financing activities	融資活動		
Issue of new shares	發行新股份	75,966	33,885
Issue of convertible bonds	發行可換股債券	-	18,000
Repayment of convertible bonds	償還可換股債券	(16,000)	-
Repayment of interest on convertible bonds	償還可換股債券之利息	(5)	(1,241)
Proceeds from shareholders' loan	股東貸款所得款項	15,000	4,380
Repayment of shareholders' loan	股東貸款之還款	(19,380)	-
Repayment of interest on shareholders' loan	償還股東貸款之利息	(595)	-
Repayment of short-term borrowings	償還短期借貸	-	(4,500)
Repayment of interest on short-term borrowings	償還短期借貸之 利息	-	(128)
Repayment of interest elements of finance lease	償還融資租賃之利息 部份	-	(36)
Repayment of capital elements of finance lease	償還融資租賃之資本 部份	-	(344)
Net cash generated from financing activities	融資活動所產生 現金淨額	54,986	50,016
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物增加/ (減少)淨額	29,038	(561)
Cash and cash equivalents at beginning of the year	年初之現金及 現金等價物	3,505	4,066
Cash and cash equivalents at end of the year	年終之現金及 現金等價物	32,543	3,505