

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st March, 2006

綜合現金流量表

截至二零零六年三月三十一日止年度

			2006 HK\$'000	(As restated) 2005 HK\$'000 (經重列) 二零零五年 千港元
	Notes 附註		二零零六年 千港元	
OPERATING ACTIVITIES		經營業務		
Loss from operations		營運虧損	(10,560)	(246,380)
Adjustments for:		經下列項目調整：		
Interest income	8	利息收入	(515)	(106)
Depreciation and amortisation of property, plant and equipment	15	物業、廠房及設備折舊及攤銷	575	6,045
Impairment losses on investment securities		投資證券之減值虧損	-	41,000
Impairment losses on available-for-sale financial assets		可出售金融資產之減值虧損	44,205	-
Impairment loss on property, plant and equipment		物業、廠房及設備之減值虧損	-	200,000
Loss on disposal of available-for-sale financial assets		出售可出售金融資產虧損	70	-
Loss on disposal of property, plant and equipment	10	出售物業、廠房及設備虧損	-	113
Net realised losses on other investments	10	其他投資已變現虧損淨額	-	4,270
Net realised losses on other financial assets at fair value through profit or loss	10	按公平值計入損益之其他金融資產已變現虧損淨額	3,181	-
Net unrealised gain on other investments	8	其他投資未變現收益淨額	-	(7,313)
Net unrealised gain on other financial assets at fair value through profit or loss	8	按公平值計入損益之其他金融資產之未變現收益淨額	(48,613)	-
Net impairment losses on trade and other receivables written back		應收貿易及其他賬項之減值虧損淨額撥回	-	(12,110)
Write-back of provision on properties held for sale	8	持作出售之物業之撥備撥回	(160)	-
Impairment losses on trade and other receivables		應收貿易及其他賬項之減值虧損	1,521	-
Fair value gains on investment properties	8	投資物業之公平值收益	(1,666)	(2,482)
Operating cash outflow before movements in working capital		營運資金變動前之經營現金流量	(11,962)	(16,963)
(Increase) decrease in inventories		存貨(增加)減少	(85)	4,319
(Increase) decrease in trade and other receivables		應收貿易及其他賬項(增加)減少	(38,923)	19,907
Decrease in other investments		其他投資減少	-	3,109
Decrease in other financial assets through profit or loss		計入損益之其他金融資產減少	10,539	-
Decrease in trade and other payables		應付貿易及其他賬項減少	(3,630)	(256)
Cash (used in) generated from operations		經營(所用)所得現金	(44,061)	10,116
Overseas tax paid		已繳海外稅項	-	(14)
NET CASH (USED IN) GENERATED FROM OPERATING ACTIVITIES		經營業務(所用)所得現金淨額	(44,061)	10,102

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st March, 2006

綜合現金流量表

截至二零零六年三月三十一日止年度

			2006 HK\$'000	(As restated) 2005 HK\$'000 (經重列)
	Notes 附註	二零零六年 千港元	二零零五年 千港元	
INVESTING ACTIVITIES	投資活動			
Refund of deposit for acquisition of subsidiaries	收購附屬公司退還按金		-	36,874
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項		-	3,507
Interest received	已收利息	8	515	106
Acquisition of subsidiaries	收購附屬公司	33	-	(40,000)
Purchase of property, plant and equipment	購買物業、廠房及設備	15	(115)	(1,539)
Advances to associates	聯營公司獲予之墊款		(7)	(9)
Decrease (increase) in pledged bank deposits	已抵押銀行存款減少 (增加)		5,041	(7)
Disposal of subsidiaries	出售附屬公司	34	4,568	-
Proceeds from disposal of available-for-sale financial assets	出售可出售金融資產所得款項		1,432	-
NET CASH GENERATED FROM (USED IN) INVESTING ACTIVITIES	投資活動所得 (所用) 現金淨額		11,434	(1,068)
FINANCING ACTIVITIES	融資活動			
Proceeds from issue of convertible notes	發行可換股票據所得款項		31,200	32,400
Redemption of convertible notes	贖回可換股票據		(31,200)	-
New bank and other borrowings raised	新增銀行及其他借貸		12,925	26,311
Net proceeds from issue of shares	發行股份所得款項淨額		15,900	17,753
Advance from minority shareholder	墊款來自一名少數股東		1,837	100
Repayment of bank and other borrowings	償還銀行及其他借貸		(24,849)	(90,510)
Interest paid	已付利息		(7,124)	(7,861)
NET CASH USED IN FINANCING ACTIVITIES	融資活動所用現金淨額		(1,311)	(21,807)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及現金等額項目減少淨額		(33,938)	(12,773)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初之現金及現金等額項目		35,517	48,290
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年終之現金及現金等額項目	25	1,579	35,517

The notes on pages 47 to 126 are an integral part of these consolidated financial statements.

載於第47至第126頁之附註為此等財務報表之一部份。