

# Consolidated Cash Flow Statement

For the year ended 31st March, 2006

		2006	2005
	<i>Notes</i>	HK\$'000	HK\$'000 (Restated)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from/(used in) operations	33(a)	18,433	(22,500)
Interest received		468	342
Hong Kong profits tax paid		(2,706)	(883)
Hong Kong profits tax refunded		85	195
Overseas tax paid		(10)	(28)
		<u>16,270</u>	<u>(22,874)</u>
<i>Net cash generated from/(used in) operating activities</i>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Increase in other assets		(98)	—
Acquisitions of subsidiaries, net of cash acquired	33(b)	(81)	—
Proceeds from sale of investments at fair value through profit or loss <sup>#</sup>		—	15,841
Proceeds from sale of available-for-sale investments*		13,082	3,682
Proceeds from disposal of property, plant and equipment		—	21
Dividends received from investments at fair value through profit or loss <sup>#</sup> /available-for-sale investments*		3,083	1,544
Dividends received from a jointly controlled entity		75	76
Purchase of investments at fair value through profit or loss <sup>#</sup>		—	(15,248)
Purchase of property, plant and equipment		(7,286)	(8,631)
Purchase of available-for-sale investments*		—	(3,069)
		<u>8,775</u>	<u>(5,784)</u>
<i>Net cash generated from/(used in) investing activities</i>			
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of loan due to a director		—	(15,000)
Interest paid		(9,685)	(3,313)
New bank loans		68,252	1,159,187
Repayment of bank loans		(61,687)	(1,109,187)
Dividends paid		(5,439)	(3,915)
		<u>(8,559)</u>	<u>27,772</u>
<i>Net cash (used in)/generated from financing activities</i>			
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
		16,486	(886)
Cash and cash equivalents at the beginning of the year		<u>33,869</u>	<u>34,755</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>			
		<u>50,355</u>	<u>33,869</u>
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
Bank balances and cash		50,355	34,418
Bank overdrafts		—	(549)
		<u>50,355</u>	<u>33,869</u>

\* formerly known as non-trading investments

# formerly known as trading investments