

# Consolidated Cash Flow Statement

Year ended 31 March 2006

|  | Notes | 2006<br>HK\$'000 | 2005<br>HK\$'000<br>(Restated) |
|--|-------|------------------|--------------------------------|
| NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES                    | 27(a) | (84)             | 33,830                         |
| CASH FLOWS FROM INVESTING ACTIVITIES                                   |       |                  |                                |
| Bank interest received   |       | 178              | 16                             |
| Purchases of items of property, plant and equipment                    |       | (8,857)          | (11,913)                       |
| Purchases of items of investments at fair value through profit or loss |       | (87)             | –                              |
| Proceeds from disposals of items of property, plant and equipment      |       | 284              | –                              |
| Additions to prepaid land lease payments                               | 15    | –                | (917)                          |
| Decrease/(increase) in pledged fixed deposits                          |       | (4,162)          | 3,047                          |
| Net cash outflow from investing activities                             |       | (12,644)         | (9,767)                        |
| CASH FLOWS FROM FINANCING ACTIVITIES                                   |       |                  |                                |
| New bank loans and other loans   |       | 14,052           | 8,919                          |
| Repayment of bank loans and other loans                                |       | (8,999)          | (19,089)                       |
| Capital element of finance lease payments                              |       | (1,823)          | (2,972)                        |
| Interest paid  |       | (6,858)          | (4,373)                        |
| Interest element of finance lease payments                             |       | (157)            | (186)                          |
| Increase/(decrease) in trust receipt loans                             |       | 16,134           | (6,268)                        |
| Net cash inflow/(outflow) from financing activities                    |       | 12,349           | (23,969)                       |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS                   |       | (379)            | 94                             |
| Cash and cash equivalents at beginning of year                         |       | (7,320)          | (7,812)                        |
| Foreign exchange adjustments, net                                      |       | 957              | 398                            |
| CASH AND CASH EQUIVALENTS AT END OF YEAR                               |       | (6,742)          | (7,320)                        |
| ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS                      |       |                  |                                |
| Cash and bank balances   |       | 6,534            | 5,466                          |
| Bank overdrafts, secured   | 22    | (13,276)         | (12,786)                       |
|  |       | (6,742)          | (7,320)                        |