

綜合現金流動報表

Consolidated Cash Flow Statement

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

	Notes	2006 HK\$'000 二零零六年 千港元	2005 HK\$'000 (Restated) 二零零五年 千港元 (重列)
	附註		
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Loss before tax:	除稅前虧損：		
From continuing operations	持續經營業務	(1,603)	(15,518)
From a discontinued operation	終止經營業務	-	(12,620)
Adjustments for:	經調整下列各項：		
Finance costs	財務成本	8 3,922	10,389
Share of profits and losses of jointly-controlled entities	所佔共同控制企業溢利及虧損	(276)	(483)
Interest income	利息收入	6 (90)	(6)
Loss on disposal of items of property, plant and equipment	出售物業、廠房及設備項目之虧損	7 1,566	875
Gain on derecognition of prepaid land lease payments	取消確認預付土地租賃款項之收益	7 (206)	(1,178)
Loss on disposal of a jointly-controlled entity	出售一間共同控制企業之虧損	7 2,074	-
Gain on derecognition of a long term receivable	取消確認一項長期應收賬款之收益	7 (1,636)	-
Loss on disposal of a discontinued operation	出售終止經營業務之虧損	-	7,554
Gain arising on write-off of indebtedness and interest payable	撤銷銀行債務及應付利息產生之收益	(11,100)	(4,940)
Depreciation	折舊	7 14,240	18,136
Recognition of prepaid land lease payments	確認預付土地租賃款項	7 104	123
Amortisation of a long term receivable/long term investment	長期應收賬款／一項長期投資之攤銷	7 168	284
Impairment of an interest in a jointly-controlled entity	一項共同控制企業之權益減值	7 3,500	7,425
Deficit/(surplus) on revaluation of leasehold buildings	租賃樓宇之重估虧損／(盈餘)	7 63	(32)
Bad debts written off	壞賬撇銷	7 -	514
Operating profit before working capital changes	營運資金變動前之經營溢利	10,726	10,523
Decrease in prepaid rentals	預付租金減少	2,156	2,156
Increase in inventories	存貨增加	(1,579)	(1,882)
Decrease in accounts and bills receivables	應收賬款及票據減少	1,486	4,373
Decrease in prepayments, deposits and other receivables	預付款項、訂金及其他應收款項減少	840	1,570
Decrease in accounts and bills payables	應付賬款及票據減少	(1,844)	(13,794)
Increase in other payables and accruals	其他應付款項及應計款項增加	2,280	4,472
Increase in an amount due to a joint venture partner	欠合營伙伴款項增加	-	826
Decrease in an amount due to a director	欠董事款項減少	(460)	(241)
Decrease/(increase) in an amount due to a related company	應付關連公司款項減少／(增加)	(700)	700
Cash generated from operations	經營所產生現金	12,905	8,703
Interest received	已收利息	90	6
Interest paid	已付利息	(3,461)	(5,776)
Interest element of finance lease rental payments	融資租約租金之利息部份	(22)	(161)
Hong Kong profits tax paid	已付香港利得稅	(578)	(2,416)
Net cash inflow from operating activities	經營業務之現金流入淨額	8,934	356

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Net cash inflow from operating activities	經營業務之現金流入淨額	8,934	356
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Purchases of items of property, plant and equipment	購買物業、廠房及設備項目	(854)	(2,560)
Proceeds from disposal of items of property, plant and equipment	出售物業、廠房及設備項目所得款項	44	628
Proceeds from disposal of a jointly-controlled entity	出售一間共同控制企業所得款項	335	-
Proceeds from derecognition of a long term receivable	取消確認一項長期應收賬款所得款項	1,636	-
Proceeds from disposal of prepaid land lease payments	出售預付土地租賃款項所得款項	256	5,715
Disposal of a subsidiary	出售附屬公司	-	665
Increase in pledged deposits	有抵押存款增加	(1,451)	(799)
Net cash inflow/(outflow) from investing activities	投資活動之現金流入／(流出)淨額	(34)	3,649
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Proceeds from issue of shares	發行股份所得款項	27,280	13,440
Share issue expenses	股份發行開支	(273)	(85)
Increase / (decrease) in loans from shareholders	欠股東貸款增加／(減少)	(26,320)	1,420
Drawdown of bank loans	動用銀行貸款	39,779	5,276
Repayment of bank loans	償還銀行貸款	(39,991)	(1,500)
Drawdown of other loans	動用其他貸款	-	2,870
Repayment of other loans	償還其他貸款	(7,051)	(14,647)
Capital element of finance lease rental payments	融資租約租金之資本部份	(1,465)	(1,210)
Capital returned to a minority equity holder	少數權益持有人之資本回報	-	(647)
Net cash inflow/(outflow) from financing activities	融資活動之現金流入／(流出)淨額	(8,041)	4,917
NET INCREASE IN CASH AND CASH EQUIVALENTS	增加現金及等同現金項目淨額	859	8,922
Cash and cash equivalents at beginning of year	年初之現金及等同現金項目	13,336	4,414
Effect of foreign exchange rate changes, net	匯率變動之影響淨額	5	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及等同現金項目	14,200	13,336
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金項目結餘分析		
Cash and bank balances	現金及銀行結存	14,200	13,336