## FIRST SIGN INTERNATIONAL HOLDINGS LIMITED

## **Consolidated Cash Flow Statement**

For the year ended 30th June, 2006

	2006 <i>HK\$'000</i>	2005 HK\$'000
OPERATING ACTIVITIES		
Profit before taxation	252	6,286
Adjustments for:		
Interest income	(13,234)	(6,073)
Allowance for advance to an associate	_	17,656
Bad debts recovered	_	(1,033)
Depreciation of property, plant and equipment	3,316	3,840
Net unrealised loss on revaluation of other investments	_	4,733
Net unrealised loss on revaluation of financial assets measured		
at fair value through profit or loss	20,920	_
Gain on disposal of financial assets measured		
at fair value through profit or loss	(1,991)	_
Gain on disposal of other investments	_	(20,642)
Increase in fair value of investment properties	(1,520)	-
Gain on disposal of available-for-sale investments	(27)	-
Gain on disposal of investment securities	_	(72)
Property, plant and equipment written off	391	_
Gain on disposal of property, plant and equipment	_	(187)
Operating cash flows before movements in working capital	8,107	4 500
Decrease (increase) in inventories	2,909	4,508 (2,334)
Decrease in trade debtors	2,909 204	1,091
	(215)	(21)
Decrease (increase) in other debtors, prepayments and deposits	(215)	(21)
Decrease in financial assets measured at fair value through profit or loss	8 <i>.</i> 552	23,252
(Decrease) increase in trade creditors		23,252
, ,	(2) 2,423	(5)
Increase (decrease) in other creditors and accrued charges	2,423	(5)
NET CASH FROM OPERATING ACTIVITIES	21,978	26,505

## **Consolidated Cash Flow Statement**

For the year ended 30th June, 2006

INVESTING ACTIVITIES Interest received Proceeds on disposal of available-for sale investments Proceeds on disposal of investment securities Proceeds on disposal of property, plant and equipment Purchases of property, plant and equipment Purchase of available-for-sale investments (13,608) Purchase of investment securities  NET CASH FROM INVESTING ACTIVITIES  NET CASH USED IN FINANCING ACTIVITY Dividend paid  (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  9,723  (158,451)			2005
INVESTING ACTIVITIES Interest received Interest received Proceeds on disposal of available-for sale investments Froceeds on disposal of investment securities Proceeds on disposal of property, plant and equipment Purchases of property, plant and equipment Purchase of available-for-sale investments (13,608) Purchase of investment securities Purchase of investment securities Furchase of investment securities Furch		HK\$'000	UK\$'000
Interest received Proceeds on disposal of available-for sale investments Proceeds on disposal of investment securities Proceeds on disposal of investment securities Proceeds on disposal of property, plant and equipment Purchases of property, plant and equipment Purchase of available-for-sale investments (13,608) Purchase of investment securities Purchase of investment securities Purchase of investment securities Fig. 83  NET CASH FROM INVESTING ACTIVITIES  Security Dividend paid (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS PARTICLE SECURITY OF THE YEAR PROMINING OF THE YEAR PROMINING SECURITY PROMINING OF THE YEAR PROMINING OF THE YEA			UV\$ 000
Interest received Proceeds on disposal of available-for sale investments Proceeds on disposal of investment securities Proceeds on disposal of investment securities Proceeds on disposal of property, plant and equipment Purchases of property, plant and equipment Purchase of available-for-sale investments (13,608) Purchase of investment securities Purchase of investment securities Purchase of investment securities Fig. 83  NET CASH FROM INVESTING ACTIVITIES  Security Dividend paid (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS PARTICLE SECURITY OF THE YEAR PROMINING OF THE YEAR PROMINING SECURITY PROMINING OF THE YEAR PROMINING OF THE YEA			
Proceeds on disposal of available-for sale investments Proceeds on disposal of investment securities Proceeds on disposal of property, plant and equipment Purchases of property, plant and equipment Purchase of available-for-sale investments Purchase of investment securities Purchase of available-for-sale investments Purchase of	INVESTING ACTIVITIES		
Proceeds on disposal of investment securities  Proceeds on disposal of property, plant and equipment  Purchases of property, plant and equipment  Purchase of available-for-sale investments  Purchase of investment securities  NET CASH FROM INVESTING ACTIVITIES  NET CASH USED IN FINANCING ACTIVITY  Dividend paid  (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  9,723  (158,451)  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR  EFFECT OF FOREIGN EXCHANGE RATE CHANGES  698	Interest received	12,948	10,150
Proceeds on disposal of property, plant and equipment  Purchases of property, plant and equipment  Purchase of available-for-sale investments  Purchase of investment securities  NET CASH FROM INVESTING ACTIVITIES  NET CASH USED IN FINANCING ACTIVITY  Dividend paid  (18,241)  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR  EFFECT OF FOREIGN EXCHANGE RATE CHANGES  (214)  (750)  (750)  (13,608)   (83)  (13,608)   (83)  (148,241)  (194,574)  (194,574)  (194,574)  (194,574)	Proceeds on disposal of available-for sale investments	6,860	-
Purchases of property, plant and equipment Purchase of available-for-sale investments Purchase of investment securities  NET CASH FROM INVESTING ACTIVITIES  NET CASH USED IN FINANCING ACTIVITY Dividend paid  (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR EFFECT OF FOREIGN EXCHANGE RATE CHANGES  (1750)  (1	Proceeds on disposal of investment securities	-	84
Purchase of available-for-sale investments Purchase of investment securities  NET CASH FROM INVESTING ACTIVITIES  NET CASH USED IN FINANCING ACTIVITY Dividend paid  (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR EFFECT OF FOREIGN EXCHANGE RATE CHANGES  (13,608)  - (83)  (14,241)  (15,451)  (158,451)  (158,451)	Proceeds on disposal of property, plant and equipment	-	217
Purchase of investment securities – (83  NET CASH FROM INVESTING ACTIVITIES 5,986 9,618  NET CASH USED IN FINANCING ACTIVITY Dividend paid (18,241) (194,574  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 9,723 (158,451  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR 295,159 453,610  EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 –	Purchases of property, plant and equipment	(214)	(750)
NET CASH FROM INVESTING ACTIVITIES  5,986  9,618  NET CASH USED IN FINANCING ACTIVITY Dividend paid  (18,241)  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  9,723  (158,451  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR  EFFECT OF FOREIGN EXCHANGE RATE CHANGES  698	Purchase of available-for-sale investments	(13,608)	-
NET CASH USED IN FINANCING ACTIVITY Dividend paid (18,241) (194,574  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 9,723 (158,451  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR 295,159 453,610  EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 -	Purchase of investment securities	-	(83)
NET CASH USED IN FINANCING ACTIVITY Dividend paid (18,241) (194,574  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 9,723 (158,451  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR 295,159 453,610  EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 -			
Dividend paid (18,241) (194,574  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 9,723 (158,451  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR 295,159 453,610  EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 -	NET CASH FROM INVESTING ACTIVITIES	5,986	9,618
Dividend paid (18,241) (194,574  NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 9,723 (158,451  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR 295,159 453,610  EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 -			
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR  EFFECT OF FOREIGN EXCHANGE RATE CHANGES  698	NET CASH USED IN FINANCING ACTIVITY		
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR  EFFECT OF FOREIGN EXCHANGE RATE CHANGES  698	Dividend paid	(18,241)	(194,574)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR  EFFECT OF FOREIGN EXCHANGE RATE CHANGES  698			
EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 -	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	9,723	(158,451)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES 698 -			
		295,159	453,610
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	EFFECT OF FOREIGN EXCHANGE RATE CHANGES	698	-
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR			
represented by bank balances and cash 305,580 295,159	represented by bank balances and cash	305,580	295,159