

CONSOLIDATED CASH FLOW STATEMENT • 綜合現金流量表

For the year ended 30th April, 2006 • 截至二零零六年四月三十日止年度

		2006 二零零六年	2005 二零零五年
	Note 附註	HK\$'M 百萬港元	HK\$'M 百萬港元
OPERATING ACTIVITIES			
經營業務			
Loss before tax	除稅前虧損	(25)	(271)
Adjustments for:	調整：		
Distribution from liquidation of a former subsidiary	一間前附屬公司清盤之分派	-	(5)
Finance costs	融資成本	5	8
Crystallisation of obligations under guarantees	履行擔保責任	-	1
Share of loss of an associate	分佔聯營公司虧損	33	173
Loss on discontinued operation	已終止經營業務之虧損	-	4
Depreciation of property, plant and equipment	物業、機器及設備之折舊	47	50
Deficit on revaluation of investment properties	投資物業重估減值	-	80
Impairment loss on property, plant and equipment	物業、機器及設備之減值虧損	-	4
Loss (gain) on disposal of property, plant and equipment	出售物業、機器及設備之虧損(收益)	3	(3)
Allowance for doubtful other receivables	其他應收款項之呆賬撥備	-	3
Allowance for doubtful trade receivables	應收貿易款項之呆賬撥備	1	-
Gains arising from changes in fair value of derivative financial instruments	衍生金融工具 公平值變動產生之收益	(28)	-
Interest income for convertible preferred shares	可換股優先股之利息收入	(5)	-
Operating cash inflows before movements in working capital	未計營運資金變動前之經營現金流入	31	44
Decrease (increase) in inventories	存貨減少(增加)	4	(2)
Increase in trade and other receivables	貿易及其他應收款項增加	(8)	(8)
(Increase) decrease in trade receivable due from an associate	應收聯營公司之貿易款項 (增加)減少	39 (76)	17
Decrease (increase) in deposits and prepayments	按金及預付款項減少(增加)	10	(2)
Increase (decrease) in trade and other payables	貿易及其他應付款項 增加(減少)	26	(31)
(Decrease) increase in deposits and accrued expenses	按金及應計費用 (減少)增加	(26)	23
Cash (used in) generated from operations	經營(所耗)所得現金	(39)	41
Overseas tax paid	已付海外稅項	(1)	-
NET CASH (USED IN) FROM OPERATING ACTIVITIES	經營業務(所耗)所得現金淨額	(40)	41

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INVESTING ACTIVITIES	投資業務			
Purchase of property, plant and equipment	購買物業、機器及設備	33	(15)	(36)
Proceeds from disposal of investment properties	出售投資物業所得款項		-	99
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項		-	32
Distribution from liquidation of a former subsidiary	一間前附屬公司清盤之分派		-	5
Restricted cash released	受限制現金解凍		-	18
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NET CASH (USED IN) FROM INVESTING ACTIVITIES	投資業務(所耗)所得現金淨額		(15)	118
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FINANCING ACTIVITIES	融資活動			
Issue of new shares	發行新股份		20	-
Transaction costs attributable to issue of new shares	發行新股份應佔之交易成本		(1)	-
Other loans raised	其他新增貸款		2	122
Repayment of bank and other loans	償還銀行及其他貸款		(26)	(207)
Net increase in trust receipt loans and bill payables	信託收據貸款及應付票據增加淨額		17	9
Payment of obligations crystallised under guarantees	履行擔保責任之付款		(6)	(29)
Interest paid	已付利息		(5)	(7)
Other finance costs paid	已付其他融資成本		-	(1)
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NET CASH FROM (USED IN) FINANCING ACTIVITIES	融資活動所得(所耗)現金淨額		1	(113)
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NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金項目(減少)增加淨額		(54)	46
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CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	年初之現金及等同現金項目		63	17
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CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及等同現金項目			
Representing bank balances and cash	指銀行結餘及現金		9	63
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