

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

For the year ended 31st March, 2006

截至二零零六年三月三十一日止年度

		2006 二零零六年 HK\$'000 千港元	2005 二零零五年 (restated) (重列) HK\$'000 千港元
OPERATING ACTIVITIES	經營業務		
(Loss) profit before taxation	除稅前(虧損)溢利	(12,258)	45,457
Adjustments for:	經調整：		
Allowance for bad and doubtful debts	呆壞帳撥備	16,493	10,896
Allowance (write back of allowance) for inventories	存貨撥備(撥回撥備)	392	(208)
Finance costs	融資成本	533	572
Depreciation	折舊	3,154	1,353
Release of prepaid lease payments	解除預付租約款項	20	20
Interest income	利息收入	(1,107)	(204)
Loss on disposal of property, plant and equipment	出售物業、廠房及 設備的虧損	-	1
Operating cash flows before movements in working capital	營運資金變動前的經營 現金流量	7,227	57,887
Increase in inventories	存貨增加	(8,387)	(6,790)
Decrease (increase) in trade debtors and bills receivable	應收貿易帳款及應收 票據減少(增加)	42,472	(62,676)
Decrease in other debtors, deposits and prepayments	其他應收帳款、按金及預付 款項減少	10,674	47,786
Increase (decrease) in amounts due from customers for contract work	應收客戶合約工程款項 增加(減少)	1,935	(2,677)
(Decrease) increase in trade creditors and bills payable	應付貿易帳款及應付票據 (減少)增加	(60,802)	3,186
Increase (decrease) in other creditors and accrued charges	其他應付帳款及應計費用 增加(減少)	17,325	(34,411)
Decrease in amounts due to customers for contract work	應付客戶合約工程 款項減少	-	(479)
Cash generated from operations	經營業務所得現金	10,444	1,826
Hong Kong Profits Tax paid	已付香港利得稅	(991)	(6,545)
NET CASH FROM (USED IN) OPERATING ACTIVITIES	經營業務所得(所用) 現金淨額	9,453	(4,719)

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INVESTING ACTIVITIES	投資活動		
Interest received	已收利息	1,107	111
Purchase of property, plant and equipment	購置物業、廠房及設備	(20,314)	(745)
Purchase of available-for-sale investment	購入可供出售投資	(3,149)	—
Purchase of investment in convertible note	購入可換股票據投資	(1,170)	—
Increase in pledged bank deposits	已抵押銀行存款增加	(6,750)	—
NET CASH USED IN INVESTING ACTIVITIES	投資活動所用現金淨額	(30,276)	(634)
FINANCING ACTIVITIES	融資活動		
Dividend paid	已派付股息	(6,000)	(16,000)
Interest paid	已付利息	(533)	(572)
Repayment to a director	償還董事墊款	—	(9,155)
New bank loans raised	新造銀行貸款	29,753	—
Repayment of bank loan	償還銀行貸款	(25,600)	—
Repayment of mortgage loan	償還按揭貸款	(337)	(325)
Trust receipt loans raised	新造信託收據貸款	92,997	109,119
Repayment of trust receipt loans	償還信託收據貸款	(112,633)	(82,659)
Proceeds from issue of shares	發行股份所得款	66,000	—
Expenses on issue of shares	發行股份之開支	(10,019)	—
NET CASH FROM FINANCING ACTIVITIES	融資活動所得現金淨額	33,628	408
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	現金及現金等價物增加(減少)淨額	12,805	(4,945)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	年初現金及現金等價物	22,999	28,762
Effect of foreign exchange rate changes	匯率變動影響	943	(818)
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	年末現金及現金等價物	36,747	22,999
ANALYSIS OF THE CASH AND CASH EQUIVALENTS	現金及現金等價物之分析		
Bank balances and cash	銀行結存及現金	36,747	22,999