

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2003 截至二零零三年三月三十一日止年度

	Notes 附註	2003 HK\$'000 千港元	2002 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES 經營業務之現金流入淨額			
Profit before tax		52,403	55,126
Adjustments for:	作出以下調整：		
Finance cost	融資成本 8	386	504
Interest income	利息收入 6	(334)	(608)
Depreciation	折舊 7	4,594	3,558
Amortisation of licence rights	特許權攤銷 7	318	-
Impairment of medium term leasehold land and buildings	中期租賃土地及樓宇減值 7	-	3,796
Loss on disposal of fixed assets	因出售固定資產而產生之虧損 7	-	209
Operating profit before working capital changes	經營溢利，未計營運資金變動	57,367	62,585
Repayment of amount due to directors	償還應付董事款項	-	(34,643)
Increase in development costs for shows and exhibitions	展覽會發展成本增加	(9,272)	-
Decrease/(increase) in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少／（增加）	7,765	(21,121)
Increase in deferred revenue	遞延收益增加	1,297	194
Decrease in deposits received in advance	預收按金減少	(206)	(4,971)
Increase/(decrease) in other payables and accrued liabilities	其他應付款項及累計負債增加／（減少）	(9,211)	10,871
Cash generated from operations	經營業務產生之現金	47,740	12,915
Interest received	已收利息 6	334	608
Hong Kong profits tax paid	已繳香港利得稅	(8,798)	(11,683)
Net cash inflow from operating activities	經營業務產生之現金流入淨額	39,276	1,840
CASH FLOWS FROM INVESTING ACTIVITIES 投資活動產生之現金流量			
Purchases of fixed assets	購買固定資產 15	(5,677)	(1,832)
Purchases of exchangeable note	購買可轉換票據 17	(23,000)	-
Net cash outflow from investing activities	投資活動產生之現金流出淨額	(28,677)	(1,832)
CASH FLOWS FROM FINANCING ACTIVITIES 融資活動產生之現金流量			
Proceeds from issue of share capital	發行股本所得款項	46,800	-
Share issue expenses	股份發行開支 22	(9,050)	-
Dividends paid	已付股息	(17,172)	-
Repayment of bank loans	償還銀行貸款	(522)	(451)
Interest paid	已付利息 8	(386)	(504)
Net cash inflow/(outflow) from financing activities	融資活動產生之現金流入／（流出）淨額	19,670	(955)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS 現金及現金等值項目之增加／（減少）淨額			
Cash and cash equivalents at beginning of year	年初之現金及現金等值項目	20,875	21,822
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值項目	51,144	20,875

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		2003 HK\$'000 千港元	2002 HK\$'000 千港元
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS	現金及現金等值項目結餘分析		
Cash and bank balances	現金及銀行結餘	19 30,954	20,875
Non-pledged time deposits with original maturity of less than three months when acquired	在購入時到期日原定於三個月以內之有期存款(未被抵押)	19 20,190	-
		51,144	20,875