

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2004 截至二零零四年三月三十一日止年度

	Notes 附註	2004 HK\$'000 千港元	2003 HK\$'000 千港元
CASH FLOWS FROM OPERATING ACTIVITIES	經營業務之現金流量		
Profit before tax	除稅前溢利	42,746	52,403
Adjustment for:	作出以下調整：		
Finance costs	融資成本	8 352	386
Interest income	利息收入	6 (115)	(334)
Amortisation of intangible assets	無形資產攤銷	7 4,914	318
Amortisation of development costs for shows and exhibitions	展覽會發展成本攤銷	7 701	-
Development costs expensed for shows and exhibitions held during the year	年內舉行之展覽會之發展成本列作開支	18 2,266	-
Depreciation	折舊	7 4,841	4,594
Unrealised gain on other investments	其他投資之未變現收益	7 (5,175)	-
Reversal of impairment loss on medium term leasehold land and buildings	撥回中期租賃土地及樓宇之減值虧損	7 (2,251)	-
Operating profit before working capital changes	經營溢利，未計營運資金變動	48,279	57,367
Increase in development costs for shows and exhibitions	展覽會發展成本增加	(2,889)	(9,272)
Decrease in prepayments, deposits and other receivables	預付款項、按金及其他應收款項減少	3,780	7,765
Increase in deferred revenue	遞延收入增加	544	1,297
Increase/(decrease) in deposits received in advance	預收按金增加/(減少)	17,298	(206)
Decrease in other payables and accrued liabilities	其他應付款項及累計負債減少	(922)	(9,211)
Cash generated from operation	經營業務產生之現金	66,090	47,740
Interest received	已收利息	115	334
Hong Kong profits tax paid	已付香港利得稅	(12,817)	(8,798)
NET CASH INFLOW FROM OPERATING ACTIVITIES	經營業務之現金流入淨額	53,388	39,276
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Purchase of fixed assets	購買固定資產	20 (1,589)	(5,677)
Purchase of investment securities	購買投資證券	(7,689)	-
Purchase of other investments	購買其他投資	(17,097)	-
Purchase of exchangeable note	購買可轉換票據	-	(23,000)
Purchase of option to acquire an equity interest of a company	就購入一間公司股本權益之購股權	21 (9,434)	-
NET CASH OUTFLOW FROM INVESTING ACTIVITIES	投資活動之現金流出淨額	(35,809)	(28,677)
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Issue of shares	發行股份	25 7,200	46,800
Share issue expenses	股份發行開支	25 (600)	(9,050)
Issue of warrants	發行認股權證	27 25,033	-
Expenses on issue of warrants	發行認股權證開支	27 (1,970)	-
Repayment of bank loans	償還銀行貸款	(550)	(522)
Interest paid	已付利息	(352)	(386)
Dividends paid	已付股息	(36,206)	(17,172)
NET CASH (OUTFLOW)/INFLOW FROM FINANCING ACTIVITIES	融資活動之現金(流出)/流入淨額	(7,445)	19,670
INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目增加	10,134	30,269
CASH AND CASH EQUIVALENTS, AT BEGINNING OF YEAR	年初之現金及現金等值項目	51,144	20,875
CASH AND CASH EQUIVALENTS AT END OF YEAR	年終之現金及現金等值項目	61,278	51,144
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	現金及現金等值項目	61,278	30,954
Non-pledged time deposits with original maturity of less than three months when acquired	在購入時原定到期日為三個月以下之無抵押定期存款	-	20,190
		61,278	51,144

The accompanying notes form an integral part of these financial statements.

隨附之附註屬本財務報表整體之一部份。