

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

Year ended 31 March 2005 截至二零零五年三月三十一日止年度

	Notes 附註	2005 HK\$'000 千港元	2004 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	44,943	42,746
Adjustment for:	作出以下調整：		
Finance costs	融資成本	189	352
Interest income	利息收入	(108)	(115)
Amortisation of intangible assets	無形資產攤銷	4,549	4,914
Amortisation of development costs for shows and exhibitions	展覽會發展成本攤銷	701	701
Development costs expensed for shows and exhibitions postponed during the year	年內延期舉行之展覽會之發展成本列作開支	2,889	2,266
Depreciation	折舊	3,464	4,841
Gain on partial disposal of a subsidiary	出售附屬公司部份權益之收益	(4,852)	-
Gain on disposal of fixed assets	出售固定資產收益	(2,253)	-
Unrealised gain on other investments	其他投資之未變現收益	(8,096)	(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	(2,130)	(2,251)
Impairment of interest in an option to acquire an equity interest of a company	購入一間公司股權之購股權減值虧損	3,102	-
Operating profit before working capital changes	經營溢利，未計營運資金變動	42,398	48,279
Increase in development costs for shows and exhibitions	展覽會發展成本增加	(5,961)	(2,889)
(Increase)/decrease in prepayments, deposits and other receivables	預付款項，按金及其他應收款項(增加)/減少	(4,385)	3,780
(Decrease)/increase in deferred revenue	遞延收入(減少)/增加	(171)	544
Increase in deposits received in advance	預收按金增加	17,888	17,298
Increase/(decrease) in other payables and accrued liabilities	其他應付款項及累計負債增加/(減少)	341	(922)
Cash generated from operation	經營業務產生之現金	50,110	66,090
Interest received	已收利息	108	115
Hong Kong profits tax paid	已付香港利得稅	(6,654)	(12,817)
NET CASH INFLOW FROM OPERATING ACTIVITIES	經營業務之現金流入淨額	43,564	53,388
CASH FLOWS FROM INVESTING ACTIVITIES	投資活動之現金流量		
Purchase of fixed assets	購買固定資產	(5,258)	(1,589)
Proceeds from disposal of fixed assets	出售固定資產所得款項	16,300	-
Purchase of investment securities	購買投資證券	(9,663)	(7,689)
Purchase of other investments	購買其他投資	-	(17,097)
Increase in pledged bank deposits	已抵押銀行存款增加	(2,652)	-
Purchase of option to acquire an equity interest of a company	為購入一間公司股權而購買之購股權	-	(9,434)
NET CASH OUTFLOW FROM INVESTING ACTIVITIES	投資活動之現金流出淨額	(1,273)	(35,809)

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	Notes 附註	2005 HK\$'000 千港元	2004 HK\$'000 千港元
CASH FLOWS FROM FINANCING ACTIVITIES	融資活動之現金流量		
Issue of shares	22	-	7,200
Share issue expenses	22	-	(600)
Issue of shares from exercise of warrants	22	80	-
Issue of warrants	24	-	25,033
Expenses on issue of warrants	24	-	(1,970)
Repayment of bank loans		(6,477)	(550)
Interest paid		(189)	(352)
Dividends paid		(36,687)	(36,206)
NET CASH OUTFLOW FROM FINANCING ACTIVITIES	融資活動之現金流出淨額	(43,273)	(7,445)
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	現金及現金等值項目(減少)/增加	(982)	10,134
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	年初之現金及現金等值項目	61,278	51,144
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	年終之現金及現金等值項目	60,296	61,278
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	60,296	61,278

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。