

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

For the year ended 31 March 2006 截至二零零六年三月三十一日止年度

	Notes 附註	2006 HK\$'000 千港元	2005 HK\$'000 千港元 (Restated) (重列)
Cash flows from operating activities (Loss)/profit before tax	經營業務之現金流量 除稅前(虧損)/溢利	(28,750)	42,775
Adjustment for:	作出以下調整:		
Finance costs	融資成本	67	189
Interest income	利息收入	(1,112)	(108)
Amortisation of intangible assets	無形資產攤銷	4,549	4,549
Amortisation of development costs for shows and exhibitions	展覽會發展成本攤銷	1,105	701
Amortisation of prepaid land premiums	預付土地費用之攤銷	9	9
Development costs expensed for shows and exhibitions held during the year	年內延期舉行之展覽會之 發展成本列作開支	10,460	2,889
Depreciation of property, plant and equipment	物業、廠房及設備之折舊	2,571	3,493
Gain on partial disposal of a subsidiary	出售附屬公司部分權益之收益	-	(4,852)
Gain on disposal of property, plant and equipment	出售物業、廠房及設備之收益	(44)	(2,253)
Unrealised gain on other investments	其他投資之未變現收益	-	(8,096)
Fair value losses in respect of financial assets at fair value through profit or loss	按公平值計入損益賬之財務資產 之公平值虧損	15,126	-
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 之權益減值	3,604	3,102
Operating profit before working capital changes	經營溢利，未計營運資金變動	7,585	42,398
Increase in development costs for shows and exhibitions	展覽會發展成本增加	-	(5,961)
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)	22,033	(4,385)
Increase/(decrease) in deferred revenue (Decrease)/increase in deposits received in advance	遞延收入增加/(減少)	552	(171)
Increase in other payables and accrued liabilities	預收按金(減少)/增加 其他應付款及累計負債增加	(10,670)	17,888
		4,763	341
Cash generated from operations	經營業務產生之現金	24,263	50,110
Interest received	已收利息	1,112	108
Hong Kong profits tax paid	已付香港利得稅	(6,730)	(6,654)
Overseas tax paid	已付海外稅項	(196)	-
Net cash inflow from operating activities	經營業務之現金流入淨額	18,449	43,564
Cash flows from investing activities	投資活動之現金流量		
Purchase of property, plant and equipment	購買物業、廠房及設備	(312)	(5,258)
Proceeds from disposal of property, plant and equipment	出售物業、廠房及設備所得款項	178	16,300
Purchase of investment securities	購買投資證券	-	(9,663)
Increase in pledged bank deposits	已抵押銀行存款增加	(214)	(2,652)
Net cash outflow from investing activities	投資活動之現金流出淨額	(348)	(1,273)

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Cash flows from financing activities	融資活動之現金流量			
Issue of shares from exercise of warrants	因行使認股權證而發行股份	28	13,480	80
Repayment of bank loans	償還銀行貸款		(2,299)	(6,477)
Interest paid	已付利息		(67)	(189)
Dividends paid	已付股息		(29,046)	(36,687)
Net cash outflow from financing activities	融資活動之現金流出淨額		(17,932)	(43,273)
Increase/(decrease) in cash and cash equivalents	現金及現金等值項目增加/(減少)		169	(982)
Cash and cash equivalents at the beginning of the year	年初之現金及現金等值項目		60,296	61,278
Cash and cash equivalents at the end of the year	年終之現金及現金等值項目		60,465	60,296
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		60,465	60,296

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。