

綜合現金流量表

CONSOLIDATED CASH FLOW STATEMENT

截至二零零零年八月三十一日止年度

For the year ended 31st August 2000

		附註 Note	2000 千港元 HK\$'000	1999 千港元 HK\$'000
經營業務所得之現金 (流出) / 流入淨額	Net cash (outflow)/inflow from operating activities	18(a)	(26,567)	145,014
投資回報及 融資費用	Returns on investments and servicing of finance			
利息收入	Interest received		31,857	10,959
利息支出	Interest paid		(5,142)	(881)
融資租賃利息部分	Interest element of finance leases		(1,086)	(434)
已派股息	Dividends paid		(9,780)	(20,087)
投資回報及融資費用之 現金流入 / (流出) 淨額	Net cash inflow/(outflow) from returns on investments and servicing of finance		15,849	(10,443)
稅項	Taxation			
已繳香港利得稅	Hong Kong profits tax paid		(295)	(10,677)
已繳海外稅項	Overseas tax paid		(116)	–
退回香港利得稅	Hong Kong profits tax refund		2,953	1,676
稅項之現金 流入 / (流出) 淨額	Net cash inflow/(outflow) from taxation		2,542	(9,001)
投資活動	Investing activities			
收購附屬公司（已減除 現金及現金等值）	Acquisition of subsidiaries (net of cash and cash equivalents)	18(c) & (d)	–	1,380
銀行存款增加	Increase in bank deposits		(153,480)	–
有限制銀行存款增加	Increase in restricted bank deposit		(30,000)	–
購置固定資產	Purchases of fixed assets		(260,380)	(75,474)
出售固定資產所得款項	Proceeds from disposal of fixed assets		2,340	899
投資活動之現金流出淨額	Net cash outflow from investing activities		(441,520)	(73,195)
融資前之現金 (流出) / 流入淨額	Net cash (outflow)/inflow before financing		(449,696)	52,375

			2000	1999
		附註 Note	千港元 HK\$'000	千港元 HK\$'000
融資	Financing			
發行新股份	Issue of new shares	18(b)	452,329	1,158
發行新股份所需費用	Expenses in connection with the issue of new shares	18(b)	(36,377)	–
向一名少數股東發行一間附屬公司之新股份	Issue of new shares of a subsidiary to a minority shareholder	18(b)	225,000	–
償還融資租賃之資本部份	Repayment of capital element of finance leases	18(b)	(3,742)	(8,426)
融資之現金流入／（流出）淨額	Net cash inflow/(outflow) from financing		637,210	(7,268)
現金及現金等值增加	Increase in cash and cash equivalents		187,514	45,107
於九月一日之現金及現金等值	Cash and cash equivalents at 1st September		274,078	231,721
匯率變動之影響	Effect of foreign exchange rate changes		(964)	(2,750)
八月三十一日之現金及現金等值	Cash and cash equivalents at 31st August		460,628	274,078
現金及現金等值結存分析	Analysis of the balances of cash and cash equivalents			
現金及銀行結存	Cash and bank balances		121,030	123,946
銀行存款	Bank deposits		406,686	202,997
銀行透支－無抵押	Bank overdrafts – unsecured		(67,088)	(52,865)
			460,628	274,078