

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量報表

For the year ended 31st August, 2003
截至二零零三年八月三十一日止年度

		2003	2002
		HK\$'000	HK\$'000
		千港元	千港元
OPERATING ACTIVITIES	營運項目		
Profit from operations	營運盈利	496,093	436,790
Adjustments for:	調整：		
Depreciation and amortisation of property, plant and equipment	物業、機器及設備之折舊及攤銷	172,817	160,570
Impairment losses recognised in respect of property, plant and equipment	物業、機器及設備之減值損失確認	—	14,451
Amortisation of goodwill	商譽攤銷	646	84
Loss on disposal of property, plant and equipment	出售物業、機器及設備之虧損	3,451	9,003
Loss on disposal of an investment property	出售一項投資物業之虧損	187	—
Deficit arising on revaluation of investment properties	投資物業之重估虧損	5,741	5,997
Interest income	利息收入	(2,677)	(2,909)
Gain on deregistration of a subsidiary	註銷一間附屬公司之盈利	(1,378)	—
Operating cash flows before movements in working capital	流動資金變動前之營運現金流量	674,880	623,986
Increase in inventories	存貨之增加	(403,038)	(147,137)
(Increase) decrease in trade and other receivables	營業及其他應收款項之(增加)減少	(96,941)	26,407
Increase in trade and other payables	營業及其他應付款項之增加	187,455	121,224
(Decrease) increase in bills payable	應付票據之(減少)增加	(39,825)	35,331
Net cash generated from operations	營運所得之現金淨值	322,531	659,811
Hong Kong Profits Tax paid (net)	已付香港盈利稅(淨值)	(37,011)	(30,160)
Overseas taxation paid	已付海外稅項	(32,479)	(20,652)
NET CASH FROM OPERATING ACTIVITIES	營運項目所得之現金淨值	253,041	608,999

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INVESTING ACTIVITIES	投資項目		
Purchases of property, plant and equipment	購買物業、機器及設備	(485,300)	(229,108)
Increase in short-term bank deposits	短期銀行存款之增加	(31,934)	—
Acquisition of subsidiaries (note 33)	購買附屬公司 (附註 33)	(15,880)	—
Interest received	已收利息	2,677	2,934
Proceeds from disposal of property, plant and equipment	出售物業、機器及設備所得款項	1,790	2,838
Repayment from jointly controlled entities	收回共同控制機構之款項	1,060	309
Proceeds from disposal of an investment property	出售一項投資物業所得款項	1,023	—
Acquisition of additional interest in an existing subsidiary	增持現有一間附屬公司之權益	—	(3,500)
NET CASH USED IN INVESTING ACTIVITIES	投資項目所用之現金淨值	<u>(526,564)</u>	<u>(226,527)</u>
FINANCING ACTIVITIES	融資項目		
New borrowings raised	新籌集之銀行借貸	2,487,617	956,169
Proceeds from issue of shares	發行股份所得款項	6,116	100
Repayment of bank borrowings	償還銀行借貸	(1,910,540)	(1,018,704)
Dividends paid to shareholders of the Company	已付股息予本公司股東	(180,610)	(89,329)
Interest paid on bank borrowings	已付銀行借貸之利息	(35,360)	(42,761)
Repayment of obligations under finance leases	償還財務租賃應付賬款	(31,324)	(40,748)
Dividends paid to minority shareholders	已付股息予少數股東	(26,389)	(19,101)
Interest paid on obligations under finance leases	已付財務租賃應付賬款之利息	(3,181)	(4,167)
Banking facilities arrangement fees paid	已付銀行貸款安排費用	(1,750)	(850)
Payment of shares repurchased	購回股份所付款項	—	(426)
NET CASH FROM (USED IN) FINANCING ACTIVITIES	融資項目所得 (所用) 之現金淨值	<u>304,579</u>	<u>(259,817)</u>

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NET INCREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金項目之增加淨值	31,056	122,655
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	於是年度開始時之現金及等同現金項目	404,374	282,319
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	3,354	(600)
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	於是年度終結時之現金及等同現金項目	<u>438,784</u>	<u>404,374</u>
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金項目結存之分析		
Cash and cash equivalents as previously reported	如前述之現金及等同現金項目		94,512
Effect of reclassification of short-term bank borrowings	重新區分短期銀行借貸之影響		<u>309,862</u>
Cash and cash equivalents as restated	已重列之現金及等同現金項目		<u>404,374</u>
Being:	作為：		
Short-term bank deposits	短期銀行存款	228,277	198,068
Bank balances and cash	銀行結存及現金	213,084	208,527
Bank overdrafts	銀行透支	(2,577)	(2,221)
		<u>438,784</u>	<u>404,374</u>