

CONSOLIDATED CASH FLOW STATEMENT • 綜合現金流量報表

For the year ended 31st August, 2006

截至二零零六年八月三十一日止年度

		2006 HK\$'000 千港元	2005 HK\$'000 千港元 (restated) (重列)
OPERATING ACTIVITIES	營運項目		
Profit before taxation	除稅前盈利	388,233	226,194
Adjustments for:	調整：		
Depreciation of property, plant and equipment	物業、機器及設備之折舊	233,524	206,966
Depreciation of investment properties	投資物業之折舊	1,428	2,024
Impairment loss recognised in respect of goodwill	商譽減值損失確認	—	2,503
Loss on disposal of property, plant and equipment (other than property interests)	出售物業、機器及設備(物業權益除外)之虧損	3,741	8,822
Gain on disposal of property interests	出售物業權益之盈利	(144,028)	—
Finance costs	融資成本	103,498	56,727
Share of results of jointly controlled entities	應佔共同控制機構業績	—	409
Reversal of impairment loss recognised in respect of amounts due from jointly controlled entities	就共同控制機構所欠款項而確認之減值損失撥回	(1,040)	(2,163)
Amortisation of prepaid lease payments	預付租賃款項之攤銷	2,466	3,653
Losses arising from changes in fair value of derivative financial instruments	衍生金融工具之公平價值變動所產生之虧損	45	—
Interest income	利息收入	(13,393)	(6,202)
Operating cash flows before movements in working capital	流動資金變動前之營運現金流量	574,474	498,933
(Increase) decrease in inventories	存貨之(增加)減少	(19,753)	260,604
Decrease in trade and other receivables	營業及其他應收款項之減少	29,387	12,714
Increase in trade and other payables	營業及其他應付款項之增加	16,585	74,706
(Decrease) increase in bills payable	應付票據之(減少)增加	(176,849)	36,380
Net cash generated from operations	營運所得之現金淨值	423,844	883,337
Hong Kong Profits Tax paid (net)	已付香港盈利稅(淨值)	(1,245)	(21,964)
Overseas taxation paid	已付海外稅項	(30,194)	(6,599)
NET CASH FROM OPERATING ACTIVITIES	營運項目所得之現金淨值	392,405	854,774

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INVESTING ACTIVITIES	投資項目		
Net proceeds from disposal of property interests and property, plant and equipment	出售物業權益及物業、機器及設備所得款項淨值	487,267	4,119
Interest received	已收利息	13,289	6,196
Repayment from jointly controlled entities	共同控制機構償還之款項	1,600	1,000
Purchases of property, plant and equipment	購買物業、機器及設備	(453,835)	(411,832)
Additions of prepaid lease payments	預付租賃款項之增加	(6,252)	—
(Increase) decrease in bank deposits with restricted use	有限用途之銀行存款之(增加)減少	(1,304)	9,304
Acquisition of additional interests in existing subsidiaries	收購現有附屬公司額外權益	—	(9,000)
NET CASH FROM (USED IN) INVESTING ACTIVITIES	投資項目所得(所用)之現金淨值	40,765	(400,213)
FINANCING ACTIVITIES	融資項目		
Repayment of bank borrowings	償還銀行借貸	(1,426,161)	(2,077,538)
Interest paid on bank borrowings	已付銀行借貸之利息	(116,440)	(42,729)
Dividends paid to shareholders of the Company	已付股息予本公司股東	(91,311)	(83,371)
Dividends paid to minority shareholders	已付股息予少數股東	(31,387)	(31,516)
Repayment of obligations under finance leases	償還財務租賃應付賬款	(16,669)	(28,513)
Banking facilities arrangement fees paid	已付銀行貸款安排費用	(1,125)	(899)
Interest paid on obligations under finance leases	已付財務租賃應付賬款之利息	(785)	(953)
New borrowings raised	新籌集之銀行借貸	1,361,092	2,043,543
Advance from minority shareholders	少數股東之墊款	13,350	—
Capital contribution from minority shareholders	少數股東之資本注資	690	—
NET CASH USED IN FINANCING ACTIVITIES	融資項目所用之現金淨值	(308,746)	(221,976)

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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	124,424	232,585
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	531,529	294,002
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	匯率變動之影響	343	4,942
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>656,296</u>	<u>531,529</u>
ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS	現金及等同現金項目結存 之分析		
Being:	作為：		
Short-term bank deposits	短期銀行存款	292,079	269,176
Bank balances and cash	銀行結存及現金	367,632	265,500
Bank overdrafts	銀行透支	<u>(3,415)</u>	<u>(3,147)</u>
		<u>656,296</u>	<u>531,529</u>