

綜合現金流量表

Consolidated Cash Flow Statement

截至二零零六年十二月三十一日止年度
For the year ended 31 December 2006

		附註 Notes	2006 千港元 HK\$'000	重報 Restated 2005 千港元 HK\$'000
營業活動	Operating activities			
除稅前溢利	Profit before tax		1,602,961	1,207,853
持至到期之證券減值損失	Charge for impairment losses on held-to-maturity securities		5,666	-
貸款減值損失	Charge for impairment losses on loans and advances	10	132,171	6,324
無形資產攤銷	Amortisation of intangible assets	26	45,006	39,242
租賃土地攤銷	Amortisation of leasehold land	28	1,137	1,325
次級債券利息支出	Interest paid on subordinated debt	40a(vi)	348,560	188,117
折舊	Depreciation	27	35,970	29,006
收回已撇銷貸款	Recoveries of loans and advances written off	10	44,028	16,567
出售/撥回物業及設備重估虧絀 之(收益)/虧損淨額	Net (gain)/loss from disposal/reversal of revaluation deficits of property, plant and equipment	11	(2,554)	699
租賃土地和銀行物業 之減值損失	Charge for impairment losses on leasehold land and bank premises	11	2,569	-
出售貸款收益	Gain on disposal of loans		-	(6,162)
應佔聯營公司之溢利淨額	Share of net profits of an associate	25	(5,739)	(260)
來自非上市投資之股息收入	Dividend received from unlisted investments in securities	7	(2,619)	(3,228)
營業資金變動前之營業溢利	Operating profit before working capital changes		2,207,156	1,479,483
營業資產(增加)/減少:	(Increase)/decrease in operating assets:			
為期三個月以上之庫券	Treasury bills maturing beyond three months		491,006	385,572
為期三個月以上之銀行同業及 其他金融機構之存款	Placements with banks and other financial institutions maturing beyond three months		1,938,776	1,692,281
商業票據	Trade bills		737,266	(131,596)
持至到期證券	Held-to-maturity securities		929,506	9,965,543
持作買賣用途之證券	Trading securities		(56,221)	(247)
以公平價值經損益表入賬金融資產	Financial assets at fair value through profit or loss		(14,339)	(1,714,210)
備供銷售證券	Available-for-sale securities		(217,125)	(7,331,854)
客戶貸款及其他資產	Loans and advances to customers and other assets		(6,580,550)	(6,813,242)
衍生金融工具	Derivative financial instruments		(103,365)	(609,837)
營業負債增加/(減少):	Increase/(decrease) in operating liabilities:			
為期三個月以上之銀行同業及 其他金融機構之存款及結餘	Deposits and balances of banks and other financial institutions maturing beyond three months		(11,539,885)	6,805,973
客戶存款	Deposits from customers		37,032,587	4,904,804
已發行存款證	Certificates of deposit issued		970,730	1,987,399
已發行債券	Issued debt securities		19,189	(96,135)
其他負債	Other liabilities		371,402	(151,326)
衍生金融工具	Derivative financial instruments		50,197	722,919
除稅前營業活動之現金流入 淨額	Net cash inflow from operating activities before tax		26,236,330	11,095,527

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除稅前營業活動之現金流入淨額	Net cash inflow from operating activities before tax		26,236,330	11,095,527
已繳香港利得稅淨額	Net Hong Kong profits tax paid		(197,070)	(160,074)
海外稅款繳付淨額	Net overseas tax paid		(7,901)	(5,187)
營業活動之現金流入淨額	Net cash inflow from operating activities		26,031,359	10,930,266
投資活動	Investing activities			
購買附屬公司，扣除所收購現金及等同現金項目	Purchase of subsidiaries, net of cash and cash equivalent acquired		-	614,864
購買無形資產	Purchase of intangible assets		(2,625)	(54,650)
購買物業及設備	Purchase of property, plant and equipment		(67,539)	(60,476)
出售物業及設備之收益	Proceeds from disposal of property, plant and equipment		57,365	2,611
來自非上市投資之股息收入	Dividend received from unlisted investments in securities	7	2,619	3,228
投資活動之現金(流出)/流入淨額	Net cash (outflow)/inflow from investing activities		(10,180)	505,577
融資活動	Financing activities			
發行次級證券	Issue of subordinated debt	35	2,175,012	-
發行股本	Issue of share capital	36	-	72,944
發行股份支出	Share issue expenses	36	-	(60)
次級債券利息支出	Interest paid on subordinated debt	40a(vi)	(348,560)	(188,117)
支付普通股之股息	Dividends	37	(616,693)	(526,696)
融資活動之現金流入/(流出)淨額	Net cash inflow/(outflow) from financing activities		1,209,759	(641,929)
匯兌差額之影響	Effects of foreign exchange differences		13,546	(13,380)
現金及等同現金項目之增加淨額	Net increase in cash and cash equivalents		27,244,484	10,780,534
於一月一日之現金及等同現金項目	Cash and cash equivalents at 1 January	38	24,777,245	13,996,711
於十二月三十一日之現金及等同現金項目	Cash and cash equivalents at 31 December	38	52,021,729	24,777,245