

# 現金流量表

## Cash Flow Statement

截至2007年12月31日止年度 For the year ended 31 December 2007

	附註 Notes	截至 2007年12月31日 止年度 Year ended 31 December 2007 (港元) (HKD)	截至 2006年12月31日 止年度 Year ended 31 December 2006 (港元) (HKD)
<b>經營活動 Operating activities</b>			
法律專業服務費 Payment for legal and professional fee		(36)	(8,327)
核數師酬金 Payment for auditors' remuneration		(88,395)	(93,392)
管理費 Payment for management fee		(1,180,872)	(669,813)
受託人費 Payment for trustee's fee		(92,287)	(60,891)
投資交易費用 Payment for investment transaction costs		(542,843)	(457,263)
受託人之交易費之支付 Payment for transaction fees paid to trustee		(79,720)	(76,640)
登記處費 Payment for registrar fee		(16,925)	(15,600)
估值費 Payment for valuation fee		(106,000)	(99,200)
證券託管費用 Payment for safe custody		(20,064)	(19,607)
其他營運支出 Other operating expenses		(244,207)	(212,279)
<b>用於經營活動的現金淨額 Net cash used in operating activities</b>		<b>(2,371,349)</b>	<b>(1,713,012)</b>
<b>投資活動 Investing activities</b>			
證券交易手續費 Payment for security expenses		(40,274)	(31,730)
收益分派收入所得款項 Distribution income received		4,413,593	3,373,513
所得利息 Interest received		9,699	10,418
出售投資所得款項 Proceeds from sale of investments		143,524,428	122,711,137
購入投資所付款項 Payment for purchases of investments		(134,666,625)	(111,878,085)
<b>來自投資活動的現金淨額 Net cash generated from investing activities</b>		<b>13,240,821</b>	<b>14,185,253</b>
<b>融資活動 Financing activities</b>			
利息支出 Interest expenses		(5,063)	(2,043)
發行單位所得款項 Proceeds on issue of units		60,748,086	61,658,967
贖回單位所付款項 Payments on redemption of units		(69,829,109)	(72,132,535)
單位持有人的收益分派之支付 Distributions paid to unitholders		(1,620,704)	(1,498,751)
<b>用於融資活動的現金淨額 Net cash used in financing activities</b>		<b>(10,706,790)</b>	<b>(11,974,362)</b>
<b>現金或現金等價物淨增加 Net increase in cash and cash equivalents</b>		<b>162,682</b>	<b>497,879</b>
<b>於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January</b>		<b>722,166</b>	<b>224,287</b>
<b>於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December</b>		<b>884,848</b>	<b>722,166</b>
<b>銀行存款 Cash at bank</b>	2 (g)	<b>884,848</b>	<b>722,166</b>

重大非現金交易:

Major non-cash transactions:

- (i) 於年度內，沒有單位持有人透過注入一籃子恒生新華富時中國25指數成份股以認購基金單位。(2006: 沒有)  
During the year, there was no subscription of units of the Fund (2006: None) by tendering a basket of the constituent stocks of FTSE/Xinhua China 25 Index.
- (ii) 於年度內，沒有單位持有人透過贖回基金單位以換取一籃子恒生新華富時指數成份股。(2006: 沒有)  
During the year, there was no redemption of units of the Fund (2006: None) in exchange for a basket of the constituent stocks of FTSE/Xinhua China 25 Index.

第14至23頁的附註屬本財務報表的一部份。  
The notes on pages 14 to 23 form part of the financial statements.