

綜合現金流量表

Consolidated Cash Flow Statement

截至二零零五年十二月三十一日止年度
For the year ended 31st December 2005

	附註 Note	2005 千港元 HK\$'000	2004 千港元 HK\$'000
除稅前盈利	Profit before taxation	1,207,853	936,679
呆壞賬回撥	Write-back of bad and doubtful debts	10	(21,557)
貸款減值準備	Charge for impairment allowances on loans and advances	10	6,324
無形資產攤銷	Amortisation of intangible assets	39,242	59,103
租賃土地攤銷	Amortisation of leasehold land	1,325	–
借入資本利息支出	Interest paid on loan capital	41a(v)	188,117
折舊	Depreciation	29,006	30,752
收回已撇銷貸款	Recoveries of advances written off	10	16,567
出售／撥回物業及設備重估虧絀 之虧損／(收益)淨額	Net loss/(gain) from disposal/reversal of revaluation deficits of property, plant and equipment	11	699
出售貸款收益	Gain on disposal of loans	(6,162)	–
非持作買賣用途之證券之減值虧損	Impairment loss on non-trading securities	–	200
出售聯營公司虧損	Loss on disposal of an associate	26	92
應佔聯營公司之(溢利)／虧損淨額	Share of net (profits)/losses of associates	26	(260)
來自上市投資之股息收入	Dividend received from listed investments	7	–
來自非上市投資之股息收入	Dividend received from unlisted investments	7	(3,228)
營業資金變動前之營業盈利	Operating profit before working capital changes	1,479,483	1,122,112
營業資產減少／(增加)：	Decrease/(increase) in operating assets:		
為期三個月以上之庫券	Treasury bills maturing beyond three months	385,572	(889,989)
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	1,692,281	(1,851,369)
商業票據	Trade bills	(131,596)	(466,608)
持至到期之證券	Held-to-maturity securities	10,165,536	464,042
持作買賣用途之證券	Trading securities	20	(247)
以公平價值經損益表入賬證券	Financial assets at fair value through profit and loss	(1,714,210)	–
備供銷售證券	Available-for-sale securities	(7,254,224)	–
非持作買賣用途之證券	Non-trading securities	–	150,445
客戶貸款及其他資產	Loans and advances to customers and other assets	(6,996,005)	(5,577,236)
衍生金融工具	Derivative financial instruments	22	(44,720)
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	(4,205,399)	(4,000,823)
客戶存款	Deposits from customers	4,904,804	486,718
已發行存款證	Certificates of deposit issued	1,987,399	431,487
已發行債券	Issued debt securities	(96,135)	3,095,423
其他負債	Other liabilities	31,437	439,263
衍生金融工具	Derivative financial instruments	22	157,802
除稅前營業活動之現金流入／ (流出)淨額	Net cash inflow/(outflow) from operating activities before taxation	361,778	(6,596,535)

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除稅前營業活動之現金流入／ (流出)淨額	Net cash inflow/(outflow) from operating activities before taxation		361,778	(6,596,535)
已繳香港利得稅淨額	Net Hong Kong profits tax paid		(160,074)	(275,131)
海外稅款(繳付)／退回淨額	Net overseas tax (paid)/refunded		(5,187)	173
營業活動之現金流入／(流出)淨額	Net cash inflow/(outflow) from operating activities		196,517	(6,871,493)
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	27	614,864	3,843,901
購買無形資產	Purchase of intangible assets	27	(54,650)	(129,235)
購買物業及設備	Purchase of property, plant and equipment	28	(60,476)	(18,671)
出售物業及設備之收益	Proceeds from disposal of property, plant and equipment		2,611	227,807
來自上市投資之股息收入	Dividend received from listed investments	7	—	1,512
來自非上市投資之股息收入	Dividend received from unlisted investments	7	3,228	5,893
來自聯營公司之股息收入	Dividend received from an associate		—	3,750
投資活動之現金流入淨額	Net cash inflow from investing activities		505,577	3,934,957
融資活動	Financing activities			
發行借入資本	Issue of loan capital	36	—	1,169,955
發行股本	Issue of share capital	37	72,944	1,404,832
發行股份支出	Share issue expenses	38	(60)	(26,035)
增加法定普通股股本之資本稅	Capital duty for the increase in authorised ordinary share capital	38	—	(30)
借入資本利息支出	Interest paid on loan capital		(188,117)	(80,714)
支付普通股之股息	Dividend paid on ordinary shares	38	(526,696)	(394,664)
融資活動之現金(流出)／流入淨額	Net cash (outflow)/inflow from financing activities		(641,929)	2,073,344
匯兌差額之影響	Effects of foreign exchange differences		(13,380)	4,020
現金及等同現金項目之增加／ (減少)淨額	Net increase/(decrease) in cash and cash equivalents		46,785	(859,172)
於一月一日之現金及等同現金項目	Cash and cash equivalents at 1 January	39	8,443,309	9,302,481
於十二月三十一日之現金及 等同現金項目	Cash and cash equivalents at 31st December	39	8,490,094	8,443,309