

# 現金流量表

## Cash Flow Statement

截至2008年12月31日止年度 For the year ended 31 December 2008

	截至 2008年12月31日 止年度 Year ended 31 December 2008 (港元) (HKD)	截至 2007年12月31日 止年度 Year ended 31 December 2007 (港元) (HKD)
<b>經營活動 Operating activities</b>		
法律專業服務費 Payment for legal and professional fee	-	(498)
核數師酬金 Payment for auditors' remuneration	(136,224)	(115,896)
管理費 Payment for management fee	(57,631,540)	(29,971,238)
受託人費 Payment for trustee's fee	(5,229,221)	(2,720,404)
投資交易費用 Payment for investment transaction costs	(2,314,819)	(2,714,332)
受託人之交易費之支付 Payment for transaction fees paid to trustee	(14,200)	(206,000)
登記處費 Payment for registrar fee	(16,968)	(15,600)
估值費 Payment for valuation fee	(105,600)	(98,400)
證券託管及銀行費用 Payment for safe custody and bank charges	(1,100,637)	(270,628)
其他營運支出 Payment for other operating expenses	(5,067,362)	(1,422,087)
<b>用於經營活動的現金淨額 Net cash used in operating activities</b>	<b>(71,616,571)</b>	<b>(37,535,083)</b>
<b>投資活動 Investing activities</b>		
證券交易手續費 Payment for security expenses	(995,862)	(823,508)
收益分派收入所得款項 Distribution income received	233,451,210	96,657,482
所得利息 Interest received	62,904	555,071
出售投資所得款項 Proceeds from sale of investments	848,385,453	853,597,842
購入投資所付款項 Payment for purchases of investments	(1,018,937,088)	(8,004,465,162)
<b>來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities</b>	<b>61,966,617</b>	<b>(7,054,478,275)</b>
<b>融資活動 Financing activities</b>		
利息支出 Interest expenses	(14,430)	(38,642)
發行單位所得款項 Proceeds on issue of units	197,051,045	7,395,932,298
贖回單位所付款項 Payments on redemption of units	(21,477,224)	(203,248,792)
單位持有人的收益分派之支付 Distributions paid to unitholders	(185,477,473)	(22,863,881)
<b>(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities</b>	<b>(9,918,082)</b>	<b>7,169,780,983</b>
<b>現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents</b>	<b>(19,568,036)</b>	<b>77,767,625</b>
於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January	86,370,109	8,602,484
於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December	<b>66,802,073</b>	<b>86,370,109</b>
銀行存款 Cash at bank	<b>66,802,073</b>	<b>86,370,109</b>

重大非現金交易:

Major non-cash transactions:

- (i) 於年度內，單位持有人透過注入一籃子恒生中國企業指數成份股，合共市值3,644,285,296港元(2007：5,089,908,986港元)，以認購37,300,000基金單位(2007：32,300,000基金單位)。  
During the year, unitholders subscribed for 37,300,000 units of the Fund (2007: 32,300,000) by tendering a basket of the Constituent Stocks of Hang Seng China Enterprises Index with market value of HKD 3,644,285,296 (2007: HKD 5,089,908,986).
- (ii) 於年度內，單位持有人透過贖回17,300,000基金單位(2007：17,900,000基金單位)，以換取一籃子恒生中國企業指數成份股，合共市值2,214,269,467港元(2007：3,268,165,410港元)。  
During the year, unitholders tendered 17,300,000 units of the Fund (2007: 17,900,000) in exchange for a basket of the Constituent Stocks of Hang Seng China Enterprises Index with market value of HKD 2,214,269,467 (2007: HKD 3,268,165,410).

第13至22頁的附註屬本財務報表的一部份。

The notes on pages 13 to 22 form part of the financial statements