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

日本学校			
### ### ### ### ### ### ### ### ### ##		截至	截至
### May 1			
###			
###			
機構活動 Operating activities 法事事業服務費 Payment for legal and professional fee (498) 検験師酬金 Payment for auditors' remuneration (115,886) 接護所酬・Payment for auditors' remuneration (115,886) 音声器 Payment for auditors' remuneration (57,831,540) (29,971,238) 受託人費 Payment for investment transaction costs (52,221) (2,720,432) 受託人妻 Payment for investment transaction costs (2,314,819) (2,714,332) 受託人妻 Payment for investment transaction fees paid to trustee (14,200) (206,000) 登記憑費 Payment for registrar fee (16,588) (15,500) 经品遗费 Payment for registrar fee (16,588) (15,500) 经品遗费 Payment for valuation fee (16,580) (98,400) 提升支管 基础 Payment for safe custody and bank charges (1,100,637) (270,628) 其他營運支出 Payment for osafe custody and bank charges (5,567,362) (1,422,087) 用於網管活動 Investing activities B證委父易于禮費 Payment for security expenses (995,662) (823,508) 政治分派收入所得液質 Distribution income received (33,451,210) (8,657,482) 所得利息 Interest received (23,443,454) (80,448,458,453) (835,597,482) 服务股务所得规算 Payment for purchases of investments (1,118,937,088) (8,004,465,157) Rip 注射 Payment for purchases of investments (1,118,937,088) (8,004,465,157) Rip 注射 Interest received (14,430) (38,642) Rip 注射 Interest expenses (14,43			
法律專業服務費 Payment for legal and professional fee— (498)核療師酬金 Payment for auditors' remuneration(136,224)(115,896)管理學 Payment for management fee(57,631,540)(29,971,238)受託人費 Payment for trustee's fee(5,229,221)(2,704,040)投資交易費用 Payment for investment transaction costs(2,314,819)(2,714,332)受託人之交易費之文付 Payment for transaction fees paid to trustee(14,200)(206,000)登記处費 Payment for registrar fee(16,560)(16,560)(98,400)值費 Payment for rother operating expenses(1,100,637)(270,628)其他董重文出 Payment for other operating expenses(5,067,362)(1,422,087)用於權苦節的現金淨積 Net cash used in operating activities(95,862)(823,508)投資活動 Investing activities(95,862)(823,508)避季交易手機費 Payment for security expenses(995,862)(823,508)收益分派收入所得教項 Distribution income received233,451,21096,657,482所得利息 Interest received(2,094555,571出售投資所得該項 Proceeds from sale of investments(1,118,937,088)(8,004,465,162)東自/用於投資活動的現金淨額 Net cash generated from/(used in) investing activities(1,1430)(33,642)東自/用於投資活動的現金淨額 Net cash generated from/(used in) investing activities(14,430)(33,642)現金可以用金淨額 Net cash (used in)/generated from financing activities(19,568,036)7,766,252成金或現金參價物內據少別面 Net (decrease)/increase in cash and cash equivalents(19,568,036)7,767,625於1月1日之現金及現金等價物內據少別和 Net (decrease)/increase in cash and cash equivalents(19,568,036)7,7767,625於1月1日之現金			
大学 大学 大学 大学 大学 大学 大学 大学	經營活動 Operating activities		
管理學 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) 投資交易使用 Payment for investment transaction costs (2,314,819) (2,714,332) 受託人之交易度之任 Payment for transaction fees paid to trustee (14,200) (206,000) 登託人之交易度之任 Payment for registrar fee (16,660) (86,400) 估館費 Payment for valuation fee (105,600) (86,400) 證券工管支援行費用 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) 用於繼營西的財政金淨額 Net cash used in operating activities (71,616,571) (37,535,083) 投資活動 Investing activities (995,862) (823,508) 股券交易手權費 Payment for security expenses (995,862) (823,508) 政治分派校入所得款項 Distribution income received 23,451,210 96,667,482 所得利息 Interest received 62,904 555,071 出售投資所得款項 Payment for purchases of investments (10,108,937,088) (8,004,465,162) 開入投資所制度 Interest expenses (14,430) (36,642) 大自用於投資所制的現金沖額 Net cash generated from/(used in) investing activiti	法律專業服務費 Payment for legal and professional fee	-	(498)
受託人費 Payment for trustee's fee (5,229,221) (2,720,404) 投資交易使用 Payment for investment transaction costs (2,314,819) (2,714,332) (260,000) 经配处费户 数字处于 内容 when for transaction fees paid to trustee (14,200) (200,000) 经配处费 Payment for transaction fees paid to trustee (16,668) (15,600) (60,600) (核數師酬金 Payment for auditors' remuneration	(136,224)	(115,896)
受託人堂 Payment for investee's fee (5,229,211) (2,720,404) 投資交易費用 Payment for investment transaction costs (2,314,819) (2,714,332) (2714,332) (260,000) 登記速費 Payment for transaction fees paid to trustee (14,200) (200,000) 登記速費 Payment for registrar fee (16,968) (15,600) (60,	管理費 Payment for management fee	(57,631,540)	(29,971,238)
受託人之交易費之支付 Payment for transaction fees paid to trustee (14,200) (206,000) 经登记遗費 Payment for registrar fee (16,968) (15,600) (88,400) (16歲年) (105,600) (105	受託人費 Payment for trustee's fee		(2,720,404)
登記處費 Payment for registrar fee(16,968)(15,600)估值費 Payment for valuation fee(105,600)(98,400)跨系託管及銀行費用 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)用於經營活動的現金淨額 Net cash used in operating activities(71,616,571)(37,535,083)投資活動 Investing activities數學交易手續費 Payment for security expenses(995,862)(823,508)收益分派收入所得款項 Distribution income received233,451,21096,657,482所得利息 Interest received62,904555,071出售投資所得款項 Proceeds from sale of investments483,385,453853,597,842購入投資所付款項 Payment for purchases of investments(1,018,937,088)(8,004,465,162)來自/用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities61,966,617(7,054,478,275)融資活動 Financing activities(14,430)(38,642)教行單位所得款項 Proceeds on issue of units197,051,0457,395,932,298贖回單位所付款項 Payments on redemption of units(21,477,224)(203,248,792)單位所有款項 Proceeds on issue of units(19,568,036)7,766,25財育人的收益分派之校付 Distributions paid to unitholders(185,477,473)(22,863,881)(用於)來自職資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨減少分增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,766,255於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,073 <t< td=""><td>投資交易費用 Payment for investment transaction costs</td><td>(2,314,819)</td><td>(2,714,332)</td></t<>	投資交易費用 Payment for investment transaction costs	(2,314,819)	(2,714,332)
信債費 Payment for valuation fee	受託人之交易費之支付 Payment for transaction fees paid to trustee	(14,200)	(206,000)
證券託管及銀行費用 Payment for safe custody and bank charges	登記處費 Payment for registrar fee	(16,968)	(15,600)
其他營運支出 Payment for other operating expenses(5,067,362)(1,422,087)用於經營活動的現金淨賴 Net cash used in operating activities(71,616,571)(37,535,083)投資活動 Investing activities(995,862)(823,508)避券交易手續費 Payment for security expenses(995,862)(823,508)收益分派收入所得款項 Distribution income received233,451,21096,657,482所得利息 Interest received62,904555,071出售投資所得款項 Proceeds from sale of investments848,385,453853,597,842購入投資所付款項 Payment for purchases of investments(1,018,937,088)(8,004,465,162)來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities(11,430)(38,642)利息支出 Interest expenses(14,430)(38,642)發行型位所得款項 Payments on redemption of units197,051,0457,395,932,298順回單位所付款項 Payments on redemption of units(21,477,224)(203,248,792)理位持有人的收益分派之支付 Distributions paid to unitholders(185,477,473)(22,863,881)(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	估值費 Payment for valuation fee	(105,600)	(98,400)
用於經營活動的現金淨額 Net cash used in operating activities (71,616,571) (37,535,083) 投資活動 Investing activities (995,862) (823,508) 水益分派収入所得款項 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 所得入資資所付款項 Payment for purchases of investments (1,018,937,088) (8,004,465,162) 来自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities (14,430) (38,642) 發行單位所得款項 Proceeds on issue of units 197,051,045 7,395,932,298 膜回單位所付款項 Payments on redemption of units 197,051,045 7,395,932,298 膜回單位所付款項 Payments on redemption of units (21,477,224) (203,248,792) 單位持有人的収益分派之支付 Distributions paid to unitholders (185,477,473) (22,863,881) (用於)水自融資活動的現金淨額 Net cash (used in)/generated from financing activities (9,918,082) 7,169,780,983 現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents (19,568,036) 77,767,625 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 66,802,073 86,370,109	證券託管及銀行費用 Payment for safe custody and bank charges	(1,100,637)	(270,628)
投資活動 Investing activities 證券交易手續費 Payment for security expenses (995,862) (823,508) か	其他營運支出 Payment for other operating expenses	(5,067,362)	(1,422,087)
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) 來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities 61,966,617 (7,054,478,275) NA	用於經營活動的現金淨額 Net cash used in operating activities	(71,616,571)	(37,535,083)
收益分派收入所得款項 Distribution income received233,451,21096,657,482所得利息 Interest received62,904555,071出售投資所得款項 Proceeds from sale of investments848,385,453853,597,842購入投資所付款項 Payment for purchases of investments(1,018,937,088)(8,004,465,162)來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities61,966,617(7,054,478,275)融資活動 Financing activities(14,430)(38,642)利息支出 Interest expenses(14,430)(38,642)發行單位所得款項 Proceeds on issue of units197,051,0457,395,932,298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)(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	投資活動 Investing activities		
收益分派收入所得款項 Distribution income received233,451,21096,657,482所得利息 Interest received62,904555,071出售投資所得款項 Proceeds from sale of investments848,385,453853,597,842購入投資所付款項 Payment for purchases of investments(1,018,937,088)(8,004,465,162)來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities61,966,617(7,054,478,275)融資活動 Financing activities(14,430)(38,642)利息支出 Interest expenses(14,430)(38,642)發行單位所得款項 Proceeds on issue of units197,051,0457,395,932,298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)(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	證券交易手續費 Payment for security expenses	(995,862)	(823,508)
出售投資所得款項 Proceeds from sale of investments848,385,453853,597,842購入投資所付款項 Payment for purchases of investments(1,018,937,088)(8,004,465,162)來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities61,966,617(7,054,478,275)融資活動 Financing activities(14,430)(38,642)利息支出 Interest expenses(14,430)(38,642)發行單位所得款項 Proceeds on issue of units197,051,0457,395,932,298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)(用於)/來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109		233,451,210	96,657,482
購入投資所付款項 Payment for purchases of investments 來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities(1,018,937,088) 61,966,617(8,004,465,162) (7,054,478,275)融資活動 Financing activitiesactivities(14,430) 197,051,045 <b< td=""><td>所得利息 Interest received</td><td>62,904</td><td>555,071</td></b<>	所得利息 Interest received	62,904	555,071
來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities61,966,617(7,054,478,275)融資活動 Financing activities(14,430)(38,642)利息支出 Interest expenses(14,430)(38,642)發行單位所得款項 Proceeds on issue of units197,051,0457,395,932,298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)(用於)/來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	出售投資所得款項 Proceeds from sale of investments	848,385,453	853,597,842
融資活動 Financing activities 利息支出 Interest expenses		(1,018,937,088)	(8,004,465,162)
1,4,430 38,642 36,642	來自/(用於)投資活動的現金淨額 Net cash generated from/(used in) investing activities	61,966,617	(7,054,478,275)
發行單位所得款項 Proceeds on issue of units197,051,0457,395,932,298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)(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	融資活動 Financing activities		
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)(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities(9,918,082)7,169,780,983現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	利息支出 Interest expenses	(14,430)	(38,642)
單位持有人的收益分派之支付 Distributions paid to unitholders (185,477,473) (22,863,881) (用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities (9,918,082) 7,169,780,983 現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents (19,568,036) 77,767,625 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 66,802,073 86,370,109	發行單位所得款項 Proceeds on issue of units	197,051,045	7,395,932,298
(用於)來自融資活動的現金淨額 Net cash (used in)/generated from financing activities (9,918,082) 7,169,780,983 現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents (19,568,036) 77,767,625 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 66,802,073 86,370,109	贖回單位所付款項 Payments on redemption of units	(21,477,224)	(203,248,792)
現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents(19,568,036)77,767,625於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109		(185,477,473)	(22,863,881)
於1月1日之現金及現金等價物 Cash and cash equivalents at 1 January86,370,1098,602,484於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December66,802,07386,370,109	(用於)/來自融資活動的現金淨額 Net cash (used in)/generated from financing activities	(9,918,082)	7,169,780,983
於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December	現金或現金等價物淨(減少)/增加 Net (decrease)/increase in cash and cash equivalents	(19,568,036)	77,767,625
	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
銀行 左對 Cash at hank 66 802 073 96 370 100	於12月31日之現金及現金等價物 Cash and cash equivalents at 31 December	66,802,073	86,370,109
9K[1 [7-8/(銀行存款 Cash at bank	66,802,073	86,370,109

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