

CONSOLIDATED CASH FLOW STATEMENT

綜合現金流量表

For the year ended 31st December, 2009 截至2009年12月31日止年度

	Notes 附註	2009 HK\$ Mn 港幣百萬元	2008 HK\$ Mn 港幣百萬元
OPERATING ACTIVITIES	經營業務活動		
Profit for the year before taxation	年度內除稅前溢利	3,496	8
Adjustments for:	調整：		
Charge for impairment losses on loans and advances	貸款及墊款減值損失支銷	1,105	558
	11		
Charge for impairment allowances on held-to-maturity investments, available-for-sale financial assets and associates	持至到期投資、可供出售金融資產和聯營公司的減值準備支銷	23	396
Share of profits less losses of associates	應佔聯營公司溢利減虧損	(264)	(53)
Net loss/(profit) on sale of held-to-maturity investments	出售持至到期投資淨虧損/(溢利)	12	(25)
Net profit on sale of available-for-sale financial assets	出售可供出售金融資產淨溢利	(102)	(197)
Net loss on sale of subsidiaries, associates and equities	出售附屬公司、聯營公司及股份淨虧損	-	8
Net profit on sale of fixed assets	出售固定資產之淨溢利	(16)	(178)
Interest expense on loan capital, certificates of deposit and bonds issued	已發行借貸資本、存款證及債券利息支出	641	1,014
Depreciation on fixed assets	固定資產折舊	512	437
	10,31		
Charge for/(Write back of) impairment loss on bank premises	行址減值損失支銷/(回撥)	13	(6)
Dividend income from available-for-sale financial assets	可供出售金融資產股息收入	(46)	(50)
Amortisation of intangible assets	無形資產攤銷	13	3
	10		
Amortisation of premium/discount on certificates of deposit and loan capital issued	已發行存款證及借貸資本的溢價/折扣攤銷	68	78
Revaluation losses/(gains) on certificates of deposit and loan capital issued	重估已發行存款證及已發行借貸資本虧損/(盈利)	1,236	(2,624)
Valuation (gains)/losses on investment properties	重估投資物業(盈利)/虧損	(206)	168
	31		
Equity-settled share-based payment expenses	以股份為基礎作支付費用	71	66
OPERATING PROFIT/(LOSS) BEFORE CHANGES IN WORKING CAPITAL	營運資金變動前的經營溢利/(虧損)	6,556	(397)
(Increase)/decrease in operating assets:	經營資產(增)/減額：		
Cash and balances with banks with original maturity beyond three months	原本期限為3個月以上的現金及其他銀行存款的結存	(2,405)	(4,397)
Placements with banks and other financial institutions with original maturity beyond three months	原本期限為3個月以上的銀行及其他金融機構存款	(3,875)	(18,823)
Trade bills	貿易票據	(683)	(352)
Trading assets	交易用途資產	(2,617)	1,410
Financial assets designated at fair value through profit or loss	指定為通過損益以反映公平價值的金融資產	(6,262)	4,525
Advances to customers	客戶貸款	(18,095)	(12,366)
Advances to banks and other financial institutions	銀行及其他金融機構貸款	172	1,158
Held-to-maturity debt securities	持至到期債務證券	(2,056)	5,863
Available-for-sale financial assets	可供出售金融資產	(11,489)	(6,000)
Other accounts and accrued interest	其他賬項及應計利息	(1,219)	(1,323)
Increase/(decrease) in operating liabilities:	經營負債增/(減)額：		
Deposits and balances of banks and other financial institutions	銀行及其他金融機構的存款及結餘	(15,159)	(12,015)
Deposits from customers	客戶存款	18,726	39,616
Trading liabilities	交易用途負債	(1,391)	474
Other accounts and provisions	其他賬項及準備	6,328	1,273
Exchange adjustments	匯兌調整	(114)	362
NET CASH OUTFLOW FROM OPERATIONS	經營活動現金流出淨額	(33,583)	(992)
Income tax paid	已付所得稅		
Hong Kong profits tax paid	已付香港利得稅	(53)	(143)
Overseas profits tax paid	已付海外利得稅	(527)	(383)
NET CASH USED IN OPERATING ACTIVITIES	用於經營業務活動之現金淨額	(34,163)	(1,518)

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

綜合現金流量表 (續)

For the year ended 31st December, 2009 截至2009年12月31日止年度

		2009	2008
		Notes 附註 HK\$ Mn 港幣百萬元	HK\$ Mn 港幣百萬元
INVESTING ACTIVITIES	投資活動		
Dividends received from associates	收取聯營公司股息	190	163
Dividends received from available-for-sale equity securities	收取可供出售股份證券股息	46	50
Purchase of equity securities	購入股份證券	(851)	(444)
Proceeds from sale of equity securities	出售股份證券所得款項	483	512
Purchase of Intangible assets	購入無形資產	(1,380)	(6)
Purchase of fixed assets	購入固定資產	(2,561)	(2,557)
Purchase of investment properties	購入投資物業	-	(291)
Proceeds from disposal of fixed assets	出售固定資產所得款項	50	213
Disposal/(Purchase) of shareholding in associates	出售/(購入)聯營公司權益	36	(18)
Proceeds from disposal of associates	出售聯營公司所得款項	-	51
Purchase of subsidiaries	購入附屬公司	43(a)	(21)
Proceeds from sale of interest in a subsidiary	出售一間附屬公司權益所得款項	43(b)	-
Sale of interests in business to minority interest investors	出售商業權益予少數權益投資者	132	-
Purchase of interests in business from minority interest investors	向少數權益投資者購入商業權益	(10)	(64)
NET CASH USED IN INVESTING ACTIVITIES	用於投資活動之現金淨額	(3,907)	(2,412)
FINANCING ACTIVITIES	融資活動		
Ordinary dividends paid	支付普通股股息	(427)	(1,750)
Distribution to Hybrid Tier 1 issue holders	派發予混合一級資本工具持有人	(51)	-
Issue of ordinary share capital	發行普通股股本	37,38(a)	100
Issue of Hybrid Tier 1 note	發行混合一級資本工具	3,877	-
Subscription for new shares	認購新股	-	3,942
Issue of certificates of deposit	發行存款證	594	4,656
Issue of debt securities	發行債務證券	4,334	-
Redemption of certificates of deposit issued	贖回已發行存款證	(3,260)	(11,434)
Interest paid on loan capital	支付借貸資本利息	(535)	(708)
Interest paid on certificates of deposit issued	支付已發行存款證利息	(79)	(488)
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	源自/(用於)融資活動之現金淨額	4,494	(5,682)
NET DECREASE IN CASH AND CASH EQUIVALENTS	現金及等同現金項目淨減額	(33,576)	(9,612)
CASH AND CASH EQUIVALENTS AT 1ST JANUARY	於1月1日之現金及等同現金項目	94,106	103,718
CASH AND CASH EQUIVALENTS AT 31ST DECEMBER	於12月31日之現金及等同現金項目	60,530	94,106
Cash flows from operating activities included:	源自經營業務活動的現金流量包括：		
Interest received	利息收入	12,671	17,514
Interest paid	利息支出	6,238	10,305
Dividend received	股息收入	78	93

The notes on pages 122 to 246 form part of these accounts.

第122至246頁之附註屬本賬項之一部分。