

Consolidated Cash Flow Statement

綜合現金流動表

For the year ended 31 December 2010 截至二零一零年十二月三十一日止年度

| | Note 附註 | 2010 二零一零年 | | 2009 二零零九年 | |
|---|-----------------------|--------------------|--------------------|-----------------|-----------------|
| | | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 |
| Operating activities | 營運活動 | | | | |
| Profit before taxation | 除稅前溢利 | 312,541 | | 26,651 | |
| Adjustments for non-cash items: | 非現金項目之調整： | | | | |
| Charge for/(write back) of impairment losses for advances to an associate | 向一間聯營公司貸款之減值虧損扣除/(回撥) | 681 | | (346) | |
| Depreciation | 折舊 | 61,657 | | 66,598 | |
| Net losses on disposals of fixed assets | 出售固定資產之淨虧損 | 5,045 | | 16 | |
| Impairment losses on advances to customers | 客戶貸款之減值虧損 | 9,713 | | 484,917 | |
| Impairment losses on available-for-sale securities | 可供出售證券之減值虧損 | 19,472 | | 67,124 | |
| Write back of impairment losses on assets acquired under lending agreements | 根據貸款協議所得資產減值虧損之回撥 | (417) | | (4,737) | |
| Revaluation loss on collateralised debt obligations | 債務抵押證券之重估虧損 | 13,673 | | 681 | |
| Equity-settled share-based payment expenses | 以權益結算股份為基礎之交易支出 | 10,755 | | 2,715 | |
| Share of profits of an associate | 應佔聯營公司之溢利 | (31,352) | | (14,309) | |
| Impairment losses on other assets | 其他資產之減值虧損 | 17,270 | | - | |
| Exchange difference and other non-cash items | 匯兌差額及其他非現金項目 | 21,733 | | (16,005) | |
| | | | 440,771 | | 613,305 |
| Decrease/(increase) in operating assets: | 營運資產之減少/(增加)： | | | | |
| Treasury bills with original maturity of over three months | 國庫券(原本期限為三個月以上) | (918,007) | | 239,605 | |
| Balances with banks and other financial institutions | 銀行同業及其他金融機構結餘 | (440,589) | | 561,609 | |
| Trading securities | 持作交易用途之證券 | 915 | | 2,257 | |
| Financial instruments designated at fair value through profit or loss | 指定為通過損益以反映公平價值之金融工具 | 235,469 | | 58,544 | |
| Derivative financial instruments | 衍生金融工具 | 140,377 | | 1,986,063 | |
| Gross advances to customers | 客戶貸款總額 | (298,717) | | 3,976,934 | |
| Other loans and receivables | 其他貸款及應收款項 | 589,904 | | 353,068 | |
| Accrued interest and other assets | 應計利息及其他資產 | 739,944 | | (423,454) | |
| Certificates of deposit held | 所持存款證 | - | | 472,897 | |
| Available-for-sale securities | 可供出售證券 | (616,088) | | (6,179,396) | |
| Held-to-maturity investments | 持至到期投資 | (1,560,459) | | (6,632) | |
| | | | (2,127,251) | | 1,041,495 |
| (Decrease)/increase in operating liabilities: | 營運負債之(減少)/增加： | | | | |
| Deposits and balances of banks | 銀行同業之存款及結餘 | 1,312,423 | | 1,014,879 | |
| Deposits from customers | 客戶存款 | (564,014) | | (1,395,412) | |
| Trading liabilities | 交易賬項下之負債 | 906,420 | | (101,870) | |
| Derivative financial instruments | 衍生金融工具 | (88,255) | | (1,855,130) | |
| Certificates of deposit issued | 已發行存款證 | 475,851 | | (638,081) | |
| Other liabilities | 其他負債 | (2,392,550) | | 228,286 | |
| | | | (350,125) | | (2,747,328) |
| Net cash used in operations | 營運之現金支出淨額 | | (2,036,605) | | (1,092,528) |
| Hong Kong Profits Tax paid | 已付香港利得稅 | | (21,072) | | (12,611) |
| Overseas Tax paid | 已付海外稅項 | | (232) | | (2) |
| Net cash used in operating activities | 營運活動之現金支出淨額 | | (2,057,909) | | (1,105,141) |

| | Note 附註 | 2010 二零一零年 | | 2009 二零零九年 | |
|---|--------------------------------|-----------------|--------------------|-----------------|--------------------|
| | | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 | HK\$'000 千港元 |
| Investing activities | 投資活動 | | | | |
| Payments for purchases of fixed assets | 購買固定資產 | (23,174) | | (33,921) | |
| Proceeds from disposals of fixed assets | 出售固定資產所得款項淨額 | 24 | | 492 | |
| Dividend received from associate | 已收取聯營公司股息 | 28,928 | | - | |
| Payment for return of capital from de-registration of a subsidiary to a non-controlling shareholder | 向非控股股東 支付註銷 附屬公司之返還股本 | (96) | | - | |
| Payment for further investment in an associate | 於聯營公司進一步投資之付款 | (125,711) | | - | |
| Net cash used in investing activities | 投資活動之現金支出淨額 | | (120,029) | | (33,429) |
| Financing activities | 融資活動 | | | | |
| Ordinary share dividends paid | 已派普通股股息 | (41,025) | | (35,164) | |
| Preference share dividends paid | 已派優先股股息 | (83,887) | | (81,886) | |
| Redemption of debt securities in issue | 贖回債務證券 | (227,390) | | (1,630,191) | |
| Subordinated notes issued | 發行優先股 | 1,539,117 | | - | |
| Deposits accepted from fellow subsidiaries | 接受同系附屬公司之存款 | 4,655,778 | | 10,583,832 | |
| Deposits repaid to fellow subsidiaries | 償還同系附屬公司之存款 | (5,010,311) | | (11,160,822) | |
| Net cash generated from/(used in) financing activities | 融資活動之現金收入/ (支出)淨額 | | 832,282 | | (2,324,231) |
| Net decrease in cash and cash equivalents | 現金及等同現金項目之減少淨額 | | (1,345,656) | | (3,462,801) |
| Cash and cash equivalents as at 1 January | 於一月一日之現金及等同現金項目 | | 5,592,160 | | 9,054,961 |
| Cash and cash equivalents as at 31 December | 於十二月三十一日之 現金及等同現金項目 | 43 | 4,246,504 | | 5,592,160 |
| Cash flows from operating activities include: | 營運活動之現金流量包括： | | | | |
| Interest received | 已收利息 | 1,234,325 | | 1,787,933 | |
| Interest paid | 已付利息 | (343,588) | | (665,921) | |
| Dividends received | 已收股息 | 15,265 | | 11,401 | |

The notes on pages 92 to 237 form part of these financial statements.

載於第92頁至237頁之附註為此等財務報告之一部分。