資產負債表

Statement of Assets and Liabilities

2007年12月31日 as at 31 December 2007

		恒生新華富時 中國25指數上市基金 Hang Seng FTSE/Xinhua China 25 Index ETF	
	附註 Notes	2007 (港元) (HKD)	2006 (港元) (HKD)
資產 Assets			
投資 Investments 現金及現金等價物 Cash and cash equivalents	2(e), 5 2(g), 8(d)	277,711,287 884,848	190,291,435 722,166
資產總值 Total Assets	- -	278,596,135	191,013,601
負債Liabilities			
預提費用及其他應付款項 Accrued expenses and other payables 應付收益分派款項 Distributions Payable		278,811 466,375	178,358 573,573
負債總値 (不包括屬於單位持有人之資產淨値) Total liabilities (excluding net assets attributable to unitholders)	-	745,186	751,931
屬於單位持有人之資產淨值 Net assets attributable to unitholders	10 _	277,850,949	190,261,670
已發行單位數目Total number of units in issue	2(h), 9	1,090,498	1,147,145
每單位資產淨值 Net asset value per unit		254.79	165.86

由受託人及基金經理於2008年3月31日批准及核准發行

Approved and authorised for issue by the Trustee and the Manager on 31 March 2008

} 受託人 Trustee

} HSBC Provident Fund Trustee (Hong Kong) Limited

馮孝忠 Fung Hau Chung, Andrew 李佩珊 Lee Pui Shan } 代表 For and on behalf of

} 基金經理 Manager

} 恒生投資管理有限公司 Hang Seng Investment Management Limited

第14至23頁的附註屬本財務報表的一部份。

The notes on pages 14 to 23 form part of the financial statements.