

CONDENSED CONSOLIDATED BALANCE SHEET

(Financial figures are expressed in Hong Kong Dollar)

	Note	Unaudited at 31 Mar 2006 \$'000	As restated Audited at 31 Dec 2005 \$'000
NON-CURRENT ASSETS			
Fixed assets	13	240,668	257,876
Investment property	14	18,300	17,700
Lease premiums for land		93,986	94,123
Investments in associates	15	63,504	64,581
Clearing House Funds	16	1,685,008	1,340,410
Compensation Fund Reserve Account	17	38,875	38,410
Time deposit with maturity over one year		38,799	38,768
Deferred tax assets		3,671	3,060
Other assets		21,764	20,374
		2,204,575	1,875,302
CURRENT ASSETS			
Accounts receivable, prepayments and deposits	18	5,514,843	3,286,835
Lease premiums for land		548	547
Taxation recoverable		–	108
Margin Funds on derivatives contracts	19	15,532,039	13,648,581
Financial assets at fair value through profit or loss	20	2,714,819	2,643,788
Time deposits with original maturities over three months		65,809	116,622
Cash and cash equivalents		2,378,445	1,359,133
		26,206,503	21,055,614
CURRENT LIABILITIES			
Margin deposits from Clearing Participants on derivatives contracts	19	15,532,039	13,648,581
Accounts payable, accruals and other liabilities	21	6,408,029	3,641,071
Financial liabilities at fair value through profit or loss	20	3,123	1,443
Participants' admission fees received		2,750	2,550
Deferred revenue		240,866	284,851
Taxation payable		127,744	92,628
Provisions	22	26,490	27,145
		22,341,041	17,698,269
NET CURRENT ASSETS		3,865,462	3,357,345
TOTAL ASSETS LESS CURRENT LIABILITIES		6,070,037	5,232,647

CONDENSED CONSOLIDATED BALANCE SHEET (CONT'D)

	Note	Unaudited at 31 Mar 2006 \$'000	As restated Audited at 31 Dec 2005 \$'000
NON-CURRENT LIABILITIES			
Participants' admission fees received		79,850	80,150
Participants' contributions to Clearing House Funds	16	1,087,934	751,751
Deferred tax liabilities		18,272	20,770
Financial guarantee contract	30(b)	19,909	19,909
Provisions	22	24,458	22,596
		1,230,423	895,176
NET ASSETS		4,839,614	4,337,471
CAPITAL AND RESERVES			
Share capital	23	1,063,423	1,062,755
Share premium	23	154,333	150,405
Shares held for HKEx Share Award Scheme	23	(30,099)	(30,028)
Employee share-based compensation reserve	24	42,209	34,980
Revaluation reserves	25	(25,536)	(37,086)
Designated reserves	26	645,709	700,641
Retained earnings	27	2,309,599	1,776,254
Proposed/declared dividends	27	679,976	679,550
SHAREHOLDERS' FUNDS		4,839,614	4,337,471