

# Condensed Consolidated Balance Sheet

(Financial figures are expressed in Hong Kong Dollar)

	Note	Unaudited at 30 Jun 2006 \$'000	As restated Audited at 31 Dec 2005 \$'000
<b>NON-CURRENT ASSETS</b>			
Fixed assets	14	234,740	257,876
Investment property	15	18,700	17,700
Lease premiums for land		93,849	94,123
Investments in associates	16	65,373	64,581
Clearing House Funds	17	2,700,869	1,340,410
Compensation Fund Reserve Account	18	39,392	38,410
Time deposit with maturity over one year		38,835	38,768
Deferred tax assets		4,077	3,060
Other assets		21,759	20,374
		<b>3,217,594</b>	<b>1,875,302</b>
<b>CURRENT ASSETS</b>			
Accounts receivable, prepayments and deposits	19	4,978,551	3,286,835
Lease premiums for land		548	547
Taxation recoverable		226	108
Margin Funds on derivatives contracts	20	17,098,814	13,648,581
Financial assets at fair value through profit or loss	21	2,712,507	2,643,788
Time deposits with original maturities over three months		49,121	116,622
Cash and cash equivalents		2,062,256	1,359,133
		<b>26,902,023</b>	<b>21,055,614</b>
<b>CURRENT LIABILITIES</b>			
Margin deposits from Clearing Participants on derivatives contracts	20	17,098,814	13,648,581
Accounts payable, accruals and other liabilities	22	5,518,421	3,641,071
Financial liabilities at fair value through profit or loss	21	8,035	1,443
Participants' admission fees received		1,650	2,550
Deferred revenue		165,841	284,851
Taxation payable		244,174	92,628
Provisions	23	27,042	27,145
		<b>23,063,977</b>	<b>17,698,269</b>
<b>NET CURRENT ASSETS</b>		<b>3,838,046</b>	<b>3,357,345</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>7,055,640</b>	<b>5,232,647</b>

	Note	Unaudited at 30 Jun 2006 \$'000	As restated Audited at 31 Dec 2005 \$'000
<b>NON-CURRENT LIABILITIES</b>			
Participants' admission fees received		80,000	80,150
Participants' contributions to Clearing House Funds	17	2,094,598	751,751
Deferred tax liabilities		16,174	20,770
Financial guarantee contract	31(b)	19,909	19,909
Provisions	23	24,128	22,596
		<b>2,234,809</b>	<b>895,176</b>
<b>NET ASSETS</b>			
		<b>4,820,831</b>	<b>4,337,471</b>
<b>CAPITAL AND RESERVES</b>			
Share capital	24	1,064,853	1,062,755
Share premium	24	177,818	150,405
Shares held for Share Award Scheme	24	(30,694)	(30,028)
Employee share-based compensation reserve	25	43,585	34,980
Revaluation reserves	26	(19,038)	(37,086)
Hedging reserve		139	–
Designated reserves	27	647,201	700,641
Retained earnings	28	1,936,917	1,776,254
Proposed/declared dividends	28	1,000,050	679,550
		<b>4,820,831</b>	<b>4,337,471</b>
<b>SHAREHOLDERS' FUNDS</b>			
		<b>4,820,831</b>	<b>4,337,471</b>