

CONDENSED CONSOLIDATED BALANCE SHEET

(Financial figures are expressed in Hong Kong Dollar)

	Note	Unaudited at 30 Sept 2006 \$'000	As restated Audited at 31 Dec 2005 \$'000
NON-CURRENT ASSETS			
Fixed assets	14	218,605	257,876
Investment property	15	19,100	17,700
Lease premiums for land		93,712	94,123
Investments in associates	16	66,154	64,581
Clearing House Funds	17	2,227,336	1,340,410
Compensation Fund Reserve Account	18	39,951	38,410
Time deposit with maturity over one year		38,961	38,768
Deferred tax assets		4,130	3,060
Other assets		21,762	20,374
		2,729,711	1,875,302
CURRENT ASSETS			
Accounts receivable, prepayments and deposits	19	4,996,063	3,286,835
Lease premiums for land		548	547
Taxation recoverable		85	108
Margin Funds on derivatives contracts	20	18,204,633	13,648,581
Financial assets at fair value through profit or loss	21	2,776,920	2,643,788
Available-for-sale financial assets	22	86,939	–
Time deposits with original maturities over three months		21,312	116,622
Cash and cash equivalents		1,592,206	1,359,133
		27,678,706	21,055,614
CURRENT LIABILITIES			
Margin deposits from Clearing Participants on derivatives contracts	20	18,204,633	13,648,581
Accounts payable, accruals and other liabilities	23	5,546,938	3,641,071
Financial liabilities at fair value through profit or loss	21	3,453	1,443
Participants' admission fees received		1,650	2,550
Deferred revenue		124,125	284,851
Taxation payable		338,164	92,628
Provisions	24	27,235	27,145
		24,246,198	17,698,269
NET CURRENT ASSETS		3,432,508	3,357,345
TOTAL ASSETS LESS CURRENT LIABILITIES		6,162,219	5,232,647

CONDENSED CONSOLIDATED BALANCE SHEET (CONT'D)

	Note	Unaudited at 30 Sept 2006 \$'000	As restated Audited at 31 Dec 2005 \$'000
NON-CURRENT LIABILITIES			
Participants' admission fees received		79,900	80,150
Participants' contributions to Clearing House Funds	17	1,609,965	751,751
Deferred tax liabilities		15,314	20,770
Financial guarantee contract	32(b)	19,909	19,909
Provisions	24	24,128	22,596
		1,749,216	895,176
NET ASSETS		4,413,003	4,337,471
CAPITAL AND RESERVES			
Share capital	25	1,065,131	1,062,755
Share premium	25	180,970	150,405
Shares held for Share Award Scheme	25	(31,602)	(30,028)
Employee share-based compensation reserve	26	47,327	34,980
Revaluation reserves	27	1,689	(37,086)
Hedging reserve		(91)	–
Designated reserves	28	657,318	700,641
Retained earnings	29	2,492,261	1,776,254
Proposed/declared dividends	29	–	679,550
SHAREHOLDERS' FUNDS		4,413,003	4,337,471
SHAREHOLDERS' FUNDS PER SHARE		\$4.15	\$4.09