

Consolidated Balance Sheet

As at 31 December 2006

(Financial figures are expressed in Hong Kong Dollar)

	Note	2006 \$'000	As restated 2005 \$'000
NON-CURRENT ASSETS			
Fixed assets	18(a)	210,161	257,876
Investment property	19	19,300	17,700
Lease premiums for land	20	93,575	94,123
Investments in associates	21	68,377	64,581
Clearing House Funds	22	2,270,531	1,340,410
Compensation Fund Reserve Account	23	40,535	38,410
Time deposit with maturity over one year		38,886	38,768
Deferred tax assets	38(e)	3,330	3,060
Other financial assets		18,583	17,162
Other assets		3,212	3,212
		2,766,490	1,875,302
CURRENT ASSETS			
Accounts receivable, prepayments and deposits	24	10,201,562	3,286,835
Lease premiums for land	20	548	547
Taxation recoverable		–	108
Margin Funds on derivatives contracts	25	21,666,474	13,648,581
Financial assets at fair value through profit or loss	26	2,878,224	2,643,788
Available-for-sale financial assets	27	539,132	–
Time deposits with original maturities over three months		185,611	116,622
Cash and cash equivalents		2,215,257	1,359,133
		37,686,808	21,055,614
CURRENT LIABILITIES			
Margin deposits from Clearing Participants on derivatives contracts	25	21,666,474	13,648,581
Accounts payable, accruals and other liabilities	28	11,107,200	3,641,071
Financial liabilities at fair value through profit or loss	26	7,505	1,443
Participants' admission fees received	29	1,700	2,550
Deferred revenue		318,468	284,851
Taxation payable		287,368	92,628
Provisions	30(a)	26,712	27,145
		33,415,427	17,698,269
NET CURRENT ASSETS		4,271,381	3,357,345
TOTAL ASSETS LESS CURRENT LIABILITIES		7,037,871	5,232,647

	Note	2006 \$'000	As restated 2005 \$'000
NON-CURRENT LIABILITIES			
Participants' admission fees received	29	79,750	80,150
Participants' contributions to Clearing House Funds	22	1,642,495	751,751
Deferred tax liabilities	38(e)	14,003	20,770
Financial guarantee contract	42(a)(ii)	19,909	19,909
Provisions	30(a)	24,128	22,596
		1,780,285	895,176
NET ASSETS			
		5,257,586	4,337,471
CAPITAL AND RESERVES			
Share capital	32	1,065,448	1,062,755
Share premium	32	185,942	150,405
Shares held for Share Award Scheme	32	(51,297)	(30,028)
Employee share-based compensation reserve	33	52,119	34,980
Revaluation reserves	34	10,569	(37,086)
Designated reserves	36	668,262	700,641
Retained earnings	39	2,060,156	1,776,254
Proposed/declared dividends	39	1,266,387	679,550
		5,257,586	4,337,471
SHAREHOLDERS' FUNDS			
		5,257,586	4,337,471
SHAREHOLDERS' FUNDS PER SHARE			
		\$4.94	\$4.09

Approved by the Board of Directors on 8 March 2007

Ronald Joseph ARCULLI
Director

CHOW Man Yiu, Paul
Director