

Consolidated Balance Sheet

As at 31 December 2005

(Financial figures are expressed in Hong Kong Dollar)

	Note	2005 \$'000	As restated 2004 \$'000
NON-CURRENT ASSETS			
Fixed assets	17(a)	257,876	324,300
Investment property	18	17,700	13,300
Lease premiums for land	19	94,123	94,670
Investments in associates	20	64,581	38,731
Clearing House Funds	21	1,340,410	1,861,487
Compensation Fund Reserve Account	22	38,410	37,451
Time deposit with maturity over one year		38,768	38,941
Contributions to The HKEx Employees' Share Award Scheme	31(c)	30,037	–
Deferred tax assets	36(e)	3,060	1,227
Other assets		20,374	13,142
		1,905,339	2,423,249
CURRENT ASSETS			
Accounts receivable, prepayments and deposits	23	3,286,835	4,691,846
Lease premiums for land	19	547	548
Taxation recoverable		108	91
Margin Funds on derivatives contracts	24	13,648,581	10,529,692
Financial assets at fair value through profit or loss	25	2,643,788	2,761,593
Time deposits with original maturities over three months		116,622	1,340
Cash and cash equivalents		1,359,113	1,035,045
		21,055,594	19,020,155
CURRENT LIABILITIES			
Margin deposits from Clearing Participants on derivatives contracts	24	13,648,581	10,529,692
Accounts payable, accruals and other liabilities	26	3,641,070	4,902,350
Financial liabilities at fair value through profit or loss	25	1,443	10,749
Participants' admission fees received	27	2,550	4,850
Deferred revenue		284,851	284,148
Taxation payable		92,628	199,678
Provisions	28(a)	27,145	23,212
		17,698,268	15,954,679
NET CURRENT ASSETS		3,357,326	3,065,476
TOTAL ASSETS LESS CURRENT LIABILITIES		5,262,665	5,488,725

	Note	2005 \$'000	As restated 2004 \$'000
NON-CURRENT LIABILITIES			
Participants' admission fees received	27	80,150	82,850
Participants' contributions to			
Clearing House Funds	21	751,751	1,298,752
Deferred tax liabilities	36(e)	20,770	30,876
Financial guarantee contract	40(a)(ii)	19,909	19,909
Provisions	28(a)	22,596	24,104
		895,176	1,456,491
NET ASSETS		4,367,489	4,032,234
CAPITAL AND RESERVES			
Share capital	30	1,062,755	1,056,639
Share premium	30	150,405	104,034
Employee share-based compensation reserve	31	34,980	17,061
Revaluation reserves	32	(37,086)	18,829
Designated reserves	34	700,641	680,996
Retained earnings	37	1,775,631	1,658,055
Proposed/declared dividends	37	680,163	496,620
SHAREHOLDERS' FUNDS		4,367,489	4,032,234

Approved by the Board of Directors on 8 March 2006

LEE Yeh Kwong, Charles
Director

CHOW Man Yiu, Paul
Director