

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

At 31 December 2012

		At 31 Dec 2012			As restated At 31 Dec 2011		
	Note	Current \$m	Non- current \$m	Total \$m	Current \$m	Non- current \$m	Total \$m
ASSETS							
Cash and cash equivalents	21, 22	34,077	–	34,077	18,221	–	18,221
Financial assets measured at fair value through profit or loss	21, 23	4,369	123	4,492	11,169	180	11,349
Financial assets measured at amortised cost	21, 24(a)	8,442	131	8,573	15,848	403	16,251
Accounts receivable, prepayments and deposits	26	13,689	7	13,696	7,210	23	7,233
Interest in a joint venture	27(a)	–	97	97	–	–	–
Goodwill and other intangible assets	28(a)	–	18,183	18,183	–	–	–
Fixed assets	29(a)	–	1,675	1,675	–	948	948
Lease premium for land	30	–	24	24	–	25	25
Deferred tax assets	37(d)	–	20	20	–	1	1
Total assets		60,577	20,260	80,837	52,448	1,580	54,028
LIABILITIES AND EQUITY							
Liabilities							
Margin deposits and cash collateral from Clearing Participants	21, 31	36,786	–	36,786	34,592	–	34,592
Accounts payable, accruals and other liabilities	32	15,818	20	15,838	8,456	–	8,456
Deferred revenue		530	–	530	524	–	524
Taxation payable		178	–	178	262	–	262
Other financial liabilities	33	57	–	57	60	–	60
Participants' contributions to Clearing House Funds	21, 34	1,924	–	1,924	880	–	880
Borrowings	35	–	6,615	6,615	–	–	–
Provisions	36(a)	44	45	89	35	27	62
Deferred tax liabilities	37(d)	–	1,056	1,056	–	33	33
Total liabilities		55,337	7,736	63,073	44,809	60	44,869
Equity							
Share capital	39			1,150			1,080
Share premium	39			8,731			639
Shares held for Share Award Scheme	39			(305)			(296)
Employee share-based compensation reserve	40			122			106
Exchange reserve	2(ac)(iii)			189			–
Convertible bond reserve	35(b)			409			–
Designated reserves	34, 42			587			577
Retained earnings	44			6,881			7,053
Shareholders' funds				17,764			9,159
Total liabilities and equity				80,837			54,028
Net current assets				5,240			7,639
Total assets less current liabilities				25,500			9,219

Approved by the Board of Directors on 27 February 2013

CHOW Chung Kong
Director

LI Xiaojia, Charles
Director