

# 簡明中期賬目註釋

## NOTES TO CONDENSED INTERIM ACCOUNTS

### (一) 編製基礎及會計政策

未經審核綜合簡明中期賬目乃按照香港會計師公會頒佈之香港會計準則第三十四號「中期財務報告」而編製。本簡明中期賬目應與二〇〇五年之年度財務報表一併閱讀。

編製本簡明中期賬目所採用之會計政策及計算方法，與截至二〇〇五年十二月三十一日止年度之賬目所採用者一致。

香港會計師公會已頒佈多項新準則(包括香港會計準則及香港財務報告準則)、修訂及詮釋，於二〇〇六年一月一日或以後開始之會計年度生效。本集團已採納以下與其業務有關之準則：

香港會計準則第三十九號之修訂：公平價值選擇權

香港會計準則第三十九號及香港財務報告準則第四號之修訂：財務擔保合約

採納以上之準則並未對本集團的會計政策構成重大之影響。

尚有多項新準則、修訂及詮釋經已頒佈但尚未於二〇〇六年一月一日開始之會計年度生效，本集團並未有提早採納此等新準則。本集團已開始就此等新準則之影響進行評估，但在此階段並未能說明此等新準則對本集團之業績及財務狀況所帶來的影響是否重大。

### (二) 利息收入

非以公平價值誌入損益賬之  
金融資產之利息收入

持作買賣用途之證券之利息收入

以公平價值誌入損益賬之  
金融資產之利息收入

利率掉期合約之利息收入

### 1 Basis of preparation and accounting policies

These unaudited consolidated condensed interim accounts are prepared in accordance with Hong Kong Accounting Standard (“HKAS”) 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and should be read in conjunction with the 2005 annual financial statements.

The accounting policies and methods of computation used in the preparation of these condensed interim accounts are consistent with those adopted in the preparation of the Group’s annual statutory accounts for the year ended 31 December 2005.

The HKICPA has issued a number of new standards (including HKASs and Hong Kong Financial Reporting Standards (“HKFRSs”)), amendments to standards and interpretations, which are effective for accounting periods beginning on or after 1 January 2006. The Group has adopted the following standards which are relevant to its operations:

Amendment to HKAS 39: The Fair Value Option

Amendments to HKAS 39 & HKFRS 4: Financial Guarantee Contracts

The adoption of the above standards did not result in substantial changes to the Group’s accounting policies.

There are a number of new standards, amendments to standards and interpretations which have been issued but are not yet effective for accounting period beginning on 1 January 2006 and have not been early adopted by the Group. The Group has already commenced an assessment of the impact of these new standards but is not yet in a position to state whether these new standards would have a significant impact on its results of operations and financial position.

### 2 Interest income

截至六月三十日止六個月

Six months ended 30 June

2006

2005

HK\$’000

HK\$’000

Interest income on financial assets  
that are not at fair value through  
profit or loss

1,790,130

1,037,349

Interest income on trading securities

32,891

12,833

Interest income on financial assets at  
fair value through profit or loss

62,159

63,095

Interest income on interest rate swaps

34,610

41,068

**1,919,790**

**1,154,345**

(三) 利息支出		3 Interest expense	截至六月三十日止六個月 Six months ended 30 June	
			2006	2005
			HK\$'000	HK\$'000
非以公平價值誌入損益賬之 金融負債之利息支出	Interest expense on financial liabilities that are not at fair value through profit or loss	1,159,394	558,986	
交易賬項下負債之利息支出	Interest expense on trading liabilities	10,932	5,786	
以公平價值誌入損益賬之 金融負債之利息支出	Interest expense on financial liabilities at fair value through profit or loss	52,516	17,503	
利率掉期合約之利息支出	Interest expense on interest rate swaps	21,597	30,376	
		<b>1,244,439</b>	<b>612,651</b>	
(四) 其他營業收入		4 Other operating income	截至六月三十日止六個月 Six months ended 30 June	
			2006	2005
			HK\$'000	HK\$'000
服務費及佣金收入	Fees and commission income	163,411	120,407	
減：服務費及佣金支出	Less: fees and commission expense	(28,962)	(23,176)	
服務費及佣金淨收入	Net fees and commission income	134,449	97,231	
持作買賣用途之證券淨收益/(虧損)	Net gain/(loss) from trading securities	19,209	(7,787)	
以公平價值誌入損益賬之金融工具 淨收益/(虧損)	Net gain/(loss) arising from financial instruments at fair value through profit or loss	100,946	(50,932)	
衍生工具買賣淨(虧損)/收益	Net (loss)/gain arising from derivative products	(88,081)	53,797	
外匯買賣淨收益	Net gain from foreign exchange trading	51,071	48,229	
其他	Others	40,724	62,552	
		<b>258,318</b>	<b>203,090</b>	

## (五) 營業支出

人事費用
– 薪金及其他人事費用
– 退休福利支出
折舊[註釋(十七)]
租賃土地之營業租約費用
其他

## 5 Operating expenses

	截至六月三十日止六個月	
	Six months ended 30 June	
	2006	2005
	HK\$'000	HK\$'000
Staff costs		
– Salaries and other costs	173,378	162,082
– Retirement benefit costs	3,268	700
Depreciation (note 17)	23,870	24,171
Operating lease charges on leasehold land	2,086	2,086
Others	107,148	94,274
	<u>309,750</u>	<u>283,313</u>

## (六) 稅項

當期稅項：
– 香港利得稅
– 海外稅項
遞延稅項：
– 有關短暫差額之產生及轉回

## 6 Taxation

	截至六月三十日止六個月	
	Six months ended 30 June	
	2006	2005
	HK\$'000	HK\$'000
Current taxation:		
– Hong Kong profits tax	99,008	78,679
– Overseas taxation	4,019	4,136
Deferred taxation:		
– Relating to the origination and reversal of temporary differences	62,733	17,737
	<u>165,760</u>	<u>100,552</u>

香港利得稅已按期內估計應評稅溢利以稅率百分之十七點五(二〇〇五年為百分之十七點五)計算。海外稅項已按期內估計應評稅溢利以本集團業務所在地現行適用之稅率計算。

Hong Kong profits tax has been calculated at the rate of 17.5% (2005: 17.5%) on the estimated assessable profit for the period. Taxation on overseas profits has been calculated on the estimated assessable profit for the period at the rates of taxation prevailing in the countries in which the Group operates.

包括在簡明綜合損益表內之應佔共同控制實體及聯營公司之淨溢利中，計有期內本集團應佔共同控制實體及聯營公司之稅項，分別為港幣一百三十五萬七千元(二〇〇五年為港幣五十七萬七千元)及港幣二十五萬六千元(二〇〇五年為零)。比較數字已重新分類，以符合本期之呈列方式。

Included in the share of net profits of jointly controlled entities and associates in the condensed consolidated profit and loss account are the Group's share of taxation of jointly controlled entities and associates for the period of HK\$1,357,000 (2005: HK\$577,000) and HK\$256,000 (2005: Nil) respectively. The comparative figures have been reclassified to conform with current period's presentation.

(七) 股息

已派二〇〇五年末期股息，每股港幣二元一角三仙(二〇〇四年已派末期股息為每股港幣一元九角八仙)

於二〇〇六年八月十六日宣派二〇〇六年中期股息，每股港幣八角(二〇〇五年派每股港幣五角七仙)

於二〇〇六年八月十六日舉行之會議上，董事會宣派中期股息每股港幣八角。此項中期股息並無於本賬目中列作應付股息，惟將於截至二〇〇六年十二月三十一日止年度列作保留溢利分派。

7 Dividends

截至六月三十日止六個月  
Six months ended 30 June

2006 2005  
HK\$'000 HK\$'000

2005 Final dividend, paid, of HK\$2.13 (2004: HK\$1.98) per share	<b>494,565</b>	459,737
2006 Interim dividend, declared on 16 August 2006, of HK\$0.80 (2005: HK\$0.57) per share	<b>185,752</b>	132,348

At a meeting held on 16 August 2006, the directors declared an interim dividend of HK\$0.80 per share. This interim dividend is not reflected as a dividend payable in these accounts, but will be reflected as an appropriation of retained earnings for the year ending 31 December 2006.

(八) 每股盈利

每股盈利乃根據期內本集團股東應佔溢利港幣八億八千零二萬七千元(二〇〇五年為港幣五億三千零四十萬五千元)及期內已發行股份二億三千二百一十九萬零一百一十五股(二〇〇五年為二億三千二百一十九萬零一百一十五股)計算。

8 Earnings per share

The calculation of earnings per share is based on the Group's profit attributable to shareholders of HK\$880,027,000 (2005: HK\$530,405,000) and 232,190,115 (2005: 232,190,115) shares in issue during the period.

(九) 庫存現金及短期資金

庫存現金及存放同業

短期存放同業

國庫券(包括外匯基金票據)

持有之國庫券分析如下：

非上市並持作買賣用途證券之公平價值

9 Cash and short-term funds

30/6/2006 31/12/2005  
HK\$'000 HK\$'000

Cash and balances with banks and other financial institutions	<b>1,042,357</b>	1,146,488
Money at call and short notice	<b>17,892,934</b>	17,069,629
Treasury bills (including Exchange Fund Bills)	<b>1,721,336</b>	1,505,551
	<b>20,656,627</b>	19,721,668

An analysis of treasury bills held is as follows:

Unlisted trading securities, at fair value	<b>1,721,336</b>	1,505,551
--	------------------	-----------

**(十) 持有之存款證****10 Certificates of deposit held**

		<b>30/6/2006</b>	<b>31/12/2005</b>
		<b>HK\$'000</b>	<b>HK\$'000</b>
持至到期存款證之攤銷成本：	Held-to-maturity securities, at amortised cost:		
– 非上市	– Unlisted	<b>334,132</b>	399,741
持作買賣用途存款證之公平價值：	Trading securities, at fair value:		
– 非上市	– Unlisted	<b>65,519</b>	65,472
以公平價值誌入損益賬之存款證之公平價值：	Financial assets at fair value through profit or loss, at fair value:		
– 非上市	– Unlisted	<b>850</b>	–
可供出售存款證之公平價值：	Available-for-sale securities, at fair value:		
– 香港上市	– Listed in Hong Kong	<b>38,055</b>	6,985
– 海外上市	– Listed outside Hong Kong	<b>40,528</b>	40,577
– 非上市	– Unlisted	<b>386,407</b>	385,582
		<b>464,990</b>	433,144
		<b>865,491</b>	898,357

**(十一) 持作買賣用途之證券****11 Trading securities**

		<b>30/6/2006</b>	<b>31/12/2005</b>
		<b>HK\$'000</b>	<b>HK\$'000</b>
公平價值：	At fair value:		
債務證券	Debt securities		
– 香港上市	– Listed in Hong Kong	<b>221,794</b>	237,626
– 非上市	– Unlisted	<b>98,983</b>	142,679
		<b>320,777</b>	380,305
股權證券	Equity securities		
– 香港上市	– Listed in Hong Kong	<b>137,503</b>	131,792
– 海外上市	– Listed outside Hong Kong	<b>831</b>	830
		<b>138,334</b>	132,622
股權投資基金	Equity investment fund		
– 香港上市	– Listed in Hong Kong	<b>4</b>	5
		<b>459,115</b>	512,932

持作買賣用途之證券，其發行人為：

Trading securities are analysed by issuer as follows:

		<b>30/6/2006</b>	<b>31/12/2005</b>
		<b>HK\$'000</b>	<b>HK\$'000</b>
中央政府及中央銀行	Central governments and central banks	<b>272,272</b>	289,159
公營機構	Public sector entities	<b>19,453</b>	61,527
銀行和其他金融機構	Banks and other financial institutions	<b>75,182</b>	69,028
企業	Corporate entities	<b>92,208</b>	93,218
		<b>459,115</b>	512,932

## (十二) 衍生金融工具

## 12 Derivative financial instruments

下列為各項重大衍生工具之未經雙邊淨額結算安排之名義或合約金額、公平價值、信貸風險比重金額及重置成本：

The following is a summary of the notional or contractual amounts, fair values, credit risk weighted amounts and replacement costs of each significant type of derivatives, without taking into account the effects of bilateral netting arrangements:

		30/6/2006			31/12/2005		
		名義/ 合約金額 Notional/ contractual amount HK\$'000	公平價值 Fair values		名義/ 合約金額 Notional/ contractual amount HK\$'000	公平價值 Fair values	
			資產 Assets HK\$'000	負債 Liabilities HK\$'000		資產 Assets HK\$'000	負債 Liabilities HK\$'000
外匯合約	Exchange rate contracts						
- 遠期合約	- Forward contracts	224,226	988	1,243	574,315	2,363	677
- 貨幣掉期	- Currency swaps	465,916	-	712	232,473	128	-
- 沽出期權	- Options written	403,485	-	1,399	426,492	-	3,165
- 購入期權	- Options purchased	455,376	1,482	-	511,939	2,804	-
		<b>1,549,003</b>	<b>2,470</b>	<b>3,354</b>	<b>1,745,219</b>	<b>5,295</b>	<b>3,842</b>
利率合約	Interest rate contracts						
- 利率掉期	- Interest rate swaps	6,258,301	14,295	220,434	5,757,322	49,405	141,191
股權合約	Equity contracts						
- 沽出期權	- Options written	328,466	-	3,311	435,224	-	2,232
- 購入期權	- Options purchased	242,101	2,805	-	352,228	1,999	-
		<b>570,567</b>	<b>2,805</b>	<b>3,311</b>	<b>787,452</b>	<b>1,999</b>	<b>2,232</b>
信貸衍生工具 合約	Credit derivative contracts	543,711	-	202	232,653	-	8,291
		<b>8,921,582</b>	<b>19,570</b>	<b>227,301</b>	<b>8,522,646</b>	<b>56,699</b>	<b>155,556</b>

根據本集團之會計政策，以上所有合約未能符合對沖會計處理方法的相關條件，均被界定為持作交易用途之衍生工具。此等買賣交易包括為執行客戶買賣指令或對沖該等持倉量而持有的金融工具盤。

In accordance with the Group's accounting policies, all these contracts do not meet the criteria for hedge accounting and are designated as trading derivatives. These trading transactions include positions arising from the execution of trade orders from customers or transactions taken to hedge these positions.

(十二) 衍生金融工具(續)

12 Derivative financial instruments (continued)

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
信貸風險比重金額	Credit risk weighted amount		
外匯合約	Exchange rate contracts	5,231	7,060
利率合約	Interest rate contracts	5,535	18,659
股權合約	Equity contracts	8,086	11,327
		<u>18,852</u>	<u>37,046</u>
重置成本	Replacement cost		
外匯合約	Exchange rate contracts	2,470	5,295
利率合約	Interest rate contracts	14,295	49,405
股權合約	Equity contracts	2,805	1,999
		<u>19,570</u>	<u>56,699</u>

此等工具之合約金額只顯示於結算日未完成之交易量，並不代表風險大小。由於市場利率、匯率或股權價格波動，衍生工具可能形成有利(資產)或不利(負債)。衍生金融資產及負債之公平價值總額可隨時有重大的波動。

The contractual amounts of these instruments indicate the volume of transactions outstanding as at the balance sheet date and they do not represent amounts at risks. The derivative instruments become favourable (assets) or unfavourable (liabilities) as a result of fluctuations in market interest rates, foreign exchange rates or equity prices relative to their terms. The aggregate fair values of derivative financial assets and liabilities can fluctuate significantly from time to time.

信貸風險比重金額是根據香港《銀行業條例》第三附表及香港金融管理局之指引而計算。所計算之金額視乎另一訂約方之狀況及每類合約之到期情況而定。

The credit risk weighted amounts are the amounts which have been calculated in accordance with the Third Schedule of the Hong Kong Banking Ordinance and guidelines issued by the Hong Kong Monetary Authority. The amounts calculated are dependent upon the status of the counterparty and the maturity characteristics of each type of contract.

重置成本指按市值標價而其價值為正數之所有合約之替代成本(假設另一訂約方不履行合約義務)，並以價值為正數之合約按市值標價計算。重置成本是此等合約於結算日信貸風險之約數估計。

Replacement cost is the cost of replacing all contracts which have a positive value when marked to market (should the counterparty default on its obligations) and is obtained by marking to market contracts with a positive value. Replacement cost is a close approximation of the credit risk for these contracts at the balance sheet date.

(十三)以公平價值誌入損益賬之  
 金融資產

13 Financial assets at fair value through profit or loss

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
公平價值：	At fair value:		
債務證券	Debt securities		
– 香港上市	– Listed in Hong Kong	1,043,073	1,274,161
– 海外上市	– Listed outside Hong Kong	1,262,787	1,199,328
– 非上市	– Unlisted	977,017	1,424,186
		<u>3,282,877</u>	<u>3,897,675</u>

以公平價值誌入損益賬之金融資產，  
 其發行人為：

Financial assets at fair value through profit or loss are analysed by issuer as follows:

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
公營機構	Public sector entities	329,205	339,506
銀行和其他金融機構	Banks and other financial institutions	912,989	940,814
企業	Corporate entities	2,040,683	2,617,355
		<u>3,282,877</u>	<u>3,897,675</u>



## (十四)可供出售之證券

## 14 Available-for-sale securities

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
公平價值：	At fair value:		
債務證券	Debt securities		
– 香港上市	– Listed in Hong Kong	100,150	251,810
– 海外上市	– Listed outside Hong Kong	1,132,880	1,254,362
– 非上市	– Unlisted	1,542,766	1,884,368
		<u>2,775,796</u>	<u>3,390,540</u>
股權證券	Equity securities		
– 香港上市	– Listed in Hong Kong	411,988	277,684
– 非上市	– Unlisted	8,314	6,882
		<u>420,302</u>	<u>284,566</u>
股權投資基金	Equity investment fund		
– 香港上市	– Listed in Hong Kong	26,945	24,711
– 非上市	– Unlisted	84,344	67,963
		<u>111,289</u>	<u>92,674</u>
		<u>3,307,387</u>	<u>3,767,780</u>
上市證券公平價值	Fair value of listed securities	<u>1,671,963</u>	<u>1,808,567</u>
可供出售之證券，其發行人為：	Available-for-sale securities are analysed by issuer as follows:		
		30/6/2006 HK\$'000	31/12/2005 HK\$'000
中央政府及中央銀行	Central governments and central banks	564,732	867,129
公營機構	Public sector entities	440,802	673,499
銀行及其他金融機構	Banks and other financial institutions	1,214,800	1,346,572
企業	Corporate entities	1,087,053	880,580
		<u>3,307,387</u>	<u>3,767,780</u>

(十五)持至到期證券

15 Held-to-maturity securities

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
上市債務證券之攤銷成本：	Listed debt securities, at amortised cost:		
– 香港上市	– Listed in Hong Kong	128,057	124,547
– 海外上市	– Listed outside Hong Kong	378,761	524,734
		<u>506,818</u>	<u>649,281</u>
非上市債務證券之攤銷成本	Unlisted debt securities, at amortised cost	3,865,649	2,657,656
		<u>4,372,467</u>	<u>3,306,937</u>
上市債務證券之公平價值	Fair value of listed debt securities	<u>490,228</u>	<u>632,588</u>
持至到期證券，其發行人為：	Held-to-maturity securities are analysed by issuer as follows:		
		30/6/2006 HK\$'000	31/12/2005 HK\$'000
中央政府及中央銀行	Central governments and central banks	96,997	88,979
公營機構	Public sector entities	232,705	355,556
銀行和其他金融機構	Banks and other financial institutions	2,898,362	1,914,416
企業	Corporate entities	1,144,403	947,986
		<u>4,372,467</u>	<u>3,306,937</u>

(十六) 貸款及其他賬項

16 Advances and other accounts

甲、貸款及其他賬項

(a) Advances and other accounts

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
客戶貸款	Advances to customers	38,666,333	36,855,547
減值準備	Impairment allowances		
– 綜合	– Collective	(130,364)	(115,444)
– 個別	– Individual	(84,106)	(71,597)
		<u>38,451,863</u>	<u>36,668,506</u>
同業貸款	Advances to banks and other financial institutions	93,393	152,789
應計利息	Accrued interest	327,392	269,374
減值準備	Impairment allowances		
– 個別	– Individual	(9,480)	(7,855)
		<u>317,912</u>	<u>261,519</u>
其他賬項	Other accounts	1,435,410	1,069,769
減值準備	Impairment allowances		
– 個別	– Individual	(823)	(581)
		<u>1,434,587</u>	<u>1,069,188</u>
遞延稅項資產	Deferred tax assets	4,870	3,413
		<u>40,302,625</u>	<u>38,155,415</u>

(十六) 貸款及其他賬項(續)

16 Advances and other accounts (continued)

甲、貸款及其他賬項(續)

(a) Advances and other accounts (continued)

以金融資產類別作分析之應計利息如下：

Accrued interest is analysed by types of financial assets as follows:

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
短期資金	Short-term funds	55,641	42,502
	Placements with banks and other financial institutions maturing between one and twelve months		
定期存放同業(一至十二個月內到期)		32,552	10,975
持有之存款證	Certificates of deposit held	4,718	4,358
持作買賣用途之證券	Trading securities	2,431	2,488
衍生金融工具	Derivative financial instruments	40,959	27,637
	Financial assets at fair value through profit or loss		
以公平價值誌入損益賬之金融資產		24,248	26,812
可供出售之證券	Available-for-sale securities	25,019	22,073
持至到期證券	Held-to-maturity securities	8,440	11,457
客戶貸款	Advances to customers	132,940	120,875
	Advances to banks and other financial institutions		
同業貸款		444	197
		<b>327,392</b>	<b>269,374</b>

(十六) 貸款及其他賬項(續)

乙、已減值貸款

已減值貸款總額是該等個別貸款於首次入賬後，因發生若干損失事項並存在減值之客觀證據，而該損失事項對貸款的預計未來現金流量造成影響，其分析如下：

已減值貸款

佔客戶貸款總額之百分比

對上述貸款提撥之個別減值準備

於二〇〇六年六月三十日及二〇〇五年十二月三十一日，同業貸款中並無已減值貸款。

上述個別減值準備已考慮有關貸款之抵押品價值。

16 Advances and other accounts (continued)

(b) Impaired loans

The gross amount of impaired loans, which represents those individual advances where there is objective evidence of impairment resulting from loss events occurring after the initial recognition of the advances and where these loss events have an impact on the estimated future cash flows of the advances, is analysed as follows:

		客戶貸款	
		Advances to customers	
		30/6/2006	31/12/2005
		HK\$'000	HK\$'000
Impaired loans		<u>247,165</u>	<u>247,248</u>
Percentage of total advances to customers		<u>0.64%</u>	<u>0.67%</u>
Individual impairment allowances made in respect of such advances		<u>84,106</u>	<u>71,597</u>

At 30 June 2006 and 31 December 2005, there were no impaired loans in respect of advances to banks and other financial institutions.

The above individual impairment allowances were made after taking into account the value of collateral in respect of such advances.

(十七) 固定資產

17 Fixed assets

		房產 Premises HK\$'000	投資物業 Investment properties HK\$'000	傢俬及設備 Furniture & equipment HK\$'000	合計 Total HK\$'000
二〇〇六年一月一日 之賬面淨值	Net book value at 1 January 2006	267,445	1,401,640	111,205	1,780,290
增置	Additions	9,704	24,085	15,276	49,065
出售	Disposals	–	–	(755)	(755)
轉賬淨額	Reclassifications, net	(26,498)	26,498	–	–
重估盈餘	Surplus on revaluation	40,459	418,003	–	458,462
折舊[註釋(五)]	Depreciation (note 5)	(6,121)	–	(17,749)	(23,870)
匯率差額調整	Exchange difference adjustment	32	–	16	48
二〇〇六年六月三十日 之賬面淨值	Net book value at 30 June 2006	<u>285,021</u>	<u>1,870,226</u>	<u>107,993</u>	<u>2,263,240</u>

投資物業按照二〇〇六年六月三十日之估值列賬，由獨立專業估值師以公開市值作基準而釐定，是次估值經由香港專業物業估值公司韋堅信產業測量師行進行。

The investment properties are stated at valuation made by an independent professional valuer as at 30 June 2006 on an open market value basis. The valuation was carried out by A.G. Wilkinson & Associates, a professional property valuation firm in Hong Kong.

(十八) 交易賬項下之負債

18 Trading liabilities

		30/6/2006 HK\$'000	31/12/2005 HK\$'000
沽空之外匯基金票據及債券之 公平價值：	Short positions in Exchange Fund Bills and Notes, at fair value:		
– 上市	– Listed	1,079	1,085
– 非上市	– Unlisted	<u>1,023,434</u>	<u>966,806</u>
		<u>1,024,513</u>	<u>967,891</u>