



## MARKET ANNOUNCEMENT

31 January 2007

### ASX Limited Half-Year Accounts

ASX Limited (ASX) will be releasing its first Group (post ASX/SFE merger) consolidated accounts on 15 February 2007. ASX will be providing statutory accounts for the six months ending 31 December 2006.

To aid investors and analysts in assessing ASX's financial performance, ASX will also be providing a non-statutory, pro-forma, income statement. The pro-forma income statement will not be audited, but will be based upon external auditor reviewed accounts. It will reflect Group performance for the six months to 31 December 2005, the six months to 30 June 2006 and the six months to 31 December 2006. The pro-forma income statement will be presented as if the two companies (ASX and SFE) were one during these periods. The pro-forma income statement template is attached.

Although the ASX/SFE merger was effected on 11 July 2006, the pro-forma income statement is for the full six-month period to 31 December 2006. ASX's statutory income statement will reflect the 11 day adjustment and a reconciliation between the non-statutory and statutory income statement will be provided. Additionally:

- There were no material changes to accounting policies as a consequence of the merger.
- There have been some minor changes to classifications within some revenue and expense items. These changes are described in detail on the following pages. All comparatives reflect a consistent application of these changes.

#### For further information:

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## Draft Pro-Forma Income Statement Template

	6 months to 31 Dec 06	6 months to 30 June 06	6 months to 31 Dec 05
ASX listings			
ASX cash market			
SFE derivatives			
ASX derivatives			
Information services			
Technology infrastructure			
Austraclear depository and settlement fees			
Austraclear registry fees			
Other revenue			
<b>Total Revenue</b>			
Staff expenses			
Occupancy expenses			
Equipment expenses			
Administration expenses			
<b>Cash Operating Expenses</b>			
<b>EBITDA (excluding Significant Items)</b>			
Depreciation and amortisation			
<b>EBIT (excluding Significant Items)</b>			
Investment income			
Net interest on participants' monies			
Dividend revenue			
<b>Normal Profit Before Income Tax</b>			
Income tax expense			
<b>Normal Profit After Income Tax</b>			
Significant items			
Tax on significant items			
<b>Profit After Income Tax</b>			

## Changes to Account Classifications

### Revenue

- ASX listings – Warrants listing and turnover fees, formerly included within ASX derivatives, are now included within ASX listings revenue.
- ASX cash market – Cash market infrastructure fees, formerly included within ASX equities, are now included within technology infrastructure revenue. ASX cash market includes the trading, clearing and settlement of equities, warrants and interest rate securities.
- SFE derivatives – No changes.
- ASX derivatives – Warrants listing and turnover fees, formerly included within ASX derivatives, are now included within ASX listings revenue. Derivatives infrastructure fees, formerly included within ASX derivatives, are now included within technology infrastructure revenue.
- Information services – Information services includes both ASX information services revenue and SFE market data revenue.
- Technology infrastructure – Technology infrastructure includes ASX cash market infrastructure fees (formerly within equities trading, clearing and settlement), ASX derivatives market infrastructure fees (formerly within derivatives trading, clearing and settlement) and SFE technology infrastructure fees.
- Austraclear depository and settlement fees – No changes.
- Austraclear registry fees – No changes.
- Other – Includes ASX participation fees, Austraclear participation fees, Orient Capital revenue and other miscellaneous revenue.

### Expenses

- Staff expenses – No changes.
- Occupancy expenses – Excludes ASX depreciation and amortisation charges now included in total depreciation and amortisation.
- Equipment expenses – Excludes ASX depreciation and amortisation charges now included in total depreciation and amortisation.
- Administration – Includes SFE clearing guarantee, insurance, legal, accounting and bank fees and other. Excludes ASX depreciation and amortisation charges now included in total depreciation and amortisation.