



# BEA 東亞銀行

The Bank of East Asia, Limited  
東亞銀行有限公司

Balance Sheet Reconciliation	Balance sheet as in published financial statements	Under regulatory scope of consolidation	Cross reference to Definition of Capital Components
	30/06/2013 HK\$ Mn	30/06/2013 HK\$ Mn	
<b>Assets</b>			
Cash and balances with banks and other financial institutions	53,055	52,612	
Placements with banks and other financial institutions	52,976	52,976	
Trade bills	54,253	54,253	
Trading assets	8,960	8,960	
Financial assets designated at fair value through profit or loss	12,170	11,866	
Advances to customers and other accounts	423,823	420,555	
of which: collective impairment allowances reflected in regulatory capital		(52)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,215)	(2)
Available-for-sale financial assets	64,547	57,220	
Held-to-maturity investments	4,977	4,017	
Investments in subsidiaries	-	3,593	
Investments in associates	4,918	2,848	
Fixed assets			
- Investment properties	4,610	4,371	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,159	(3)
- Other property and equipment	9,018	8,800	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,821	(4)
Goodwill and intangible assets	4,008	1,516	
of which: goodwill		1,494	(5)
intangible assets		22	(6)
Deferred tax assets	118	117	
of which: deferred tax assets		117	(7)
<b>Total assets</b>	<b>697,433</b>	<b>683,704</b>	
<b>Liabilities</b>			
Deposits and balances of banks and other financial institutions	18,054	17,821	
Deposits from customers			
- Demand deposits and current accounts	61,519	61,519	
- Savings deposit	84,417	84,417	
- Time, call and notice deposits	352,090	352,090	
Trading liabilities	4,225	4,216	
Certificates of deposit issued			
- At fair value through profit or loss	8,532	8,532	
of which: gains due to changes in own credit risk on fair valued liabilities		11	(8)
- At amortised cost	29,895	29,895	
Current taxation	1,481	1,471	
Debt securities issued			
- At fair value through profit or loss	383	383	
of which: losses due to changes in own credit risk on fair valued liabilities		(1)	(9)
- At amortised cost	6,784	6,784	
Deferred tax liabilities	650	644	
Other accounts and provisions	50,843	41,695	
Loan capital - at amortised cost	13,639	13,639	
of which: subordinated debt not eligible for inclusion in regulatory capital		13,639	
<b>Total liabilities</b>	<b>632,512</b>	<b>623,106</b>	
<b>Shareholders' Equity</b>			
Share capital	5,654	5,654	
of which: paid-in share capital		5,654	(10)
Reserves	54,759	51,066	
of which: retained earnings		13,170	(11)
of which: regulatory reserve earmarked		5,071	(12)
regulatory reserve for general banking risks		123	(13)
share premium		17,025	(14)
accumulated other comprehensive income		2,134	(15)
forex unrealised gains		2,707	(16)
other reserves		16,193	(17)
Non-controlling interests	4,508	3,878	
of which: portion not eligible for inclusion in regulatory capital		3,878	
<b>Total shareholders' equity</b>	<b>64,921</b>	<b>60,598</b>	
<b>Total liabilities and shareholders' equity</b>	<b>697,433</b>	<b>683,704</b>	