



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
	31/12/2013 HK\$ Mn	31/12/2013 HK\$ Mn	
Assets			
Cash and balances with banks and other financial institutions	68,777	68,357	
Placements with banks and other financial institutions	57,372	57,372	
Trade bills	59,932	59,932	
Trading assets	5,331	5,331	
Financial assets designated at fair value through profit or loss	11,606	11,199	
Positive fair value of derivatives	3,625	3,625	
Advances to customers and other accounts	448,255	444,976	
of which: collective impairment allowances reflected in regulatory capital		(74)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,129)	(2)
Available-for-sale financial assets	71,589	64,019	
Held-to-maturity investments	5,048	3,940	
Investments in subsidiaries	-	3,930	
Investments in associates	4,779	2,789	
Fixed assets			
- Investment properties	4,400	4,152	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,221	(3)
- Other property and equipment	9,130	8,760	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,641	(4)
Goodwill and intangible assets	3,990	1,516	
of which: goodwill		1,494	(5)
intangible assets		22	(6)
Deferred tax assets	120	118	
of which: deferred tax assets		118	(7)
Total assets	753,954	740,016	
Liabilities			
Deposits and balances of banks and other financial institutions	28,923	28,690	
Deposits from customers	534,971	534,971	
Trading liabilities	11	11	
Negative fair value of derivatives	4,545	4,541	
Certificates of deposit issued			
- At fair value through profit or loss	8,509	8,509	
of which: gains due to changes in own credit risk on fair valued liabilities		18	(8)
- At amortised cost	34,420	34,420	
Current taxation	1,353	1,341	
Debt securities issued			
- At fair value through profit or loss	150	150	
of which: losses due to changes in own credit risk on fair valued liabilities		(24)	(9)
- At amortised cost	4,578	4,578	
Deferred tax liabilities	647	638	
Other accounts and provisions	53,981	44,872	
Loan capital - at amortised cost	13,632	13,632	
of which: subordinated debt not eligible for inclusion in regulatory capital		13,632	
Total liabilities	685,720	676,353	
Shareholders' Equity			
Share capital	5,724	5,724	
of which: paid-in share capital		5,724	(10)
Reserves	57,958	54,062	
of which: retained earnings		14,660	(11)
of which: regulatory reserve earmarked		5,381	(12)
regulatory reserve for general banking risks		370	(13)
share premium		17,770	(14)
accumulated other comprehensive income		2,317	(15)
forex unrealised gains		2,908	(16)
other reserves		16,737	(17)
Non-controlling interests	4,552	3,877	
of which: portion not eligible for inclusion in regulatory capital		3,877	
Total shareholders' equity	68,234	63,663	
Total liabilities and shareholders' equity	753,954	740,016	