



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
	30/06/2014	30/06/2014	
	HK\$ Mn	HK\$ Mn	
Assets			
Cash and balances with banks and other financial institutions	61,451	61,029	
Placements with banks and other financial institutions	63,886	63,878	
Trade bills	66,768	66,768	
Trading assets	4,641	4,641	
Financial assets designated at fair value through profit or loss	10,738	10,313	
Positive fair value of derivatives	3,834	3,834	
Advances to customers and other accounts	479,192	475,390	
of which: collective impairment allowances reflected in regulatory capital		(95)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,138)	(2)
Available-for-sale financial assets	86,154	77,894	
Held-to-maturity investments	5,504	3,967	
Investments in subsidiaries	-	3,603	
Investments in associates	5,814	3,570	
Fixed assets			
- Investment properties	4,433	4,233	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,330	(3)
- Other property and equipment	8,845	8,520	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,642	(4)
Goodwill and intangible assets	3,983	1,514	
of which: goodwill		1,493	(5)
intangible assets		21	(6)
Deferred tax assets	106	104	
of which: deferred tax assets		104	(7)
Total assets	805,349	789,258	
Liabilities			
Deposits and balances of banks and other financial institutions	27,753	27,494	
Deposits from customers	559,512	559,512	
Trading liabilities	39	39	
Negative fair value of derivatives	3,315	3,308	
Certificates of deposit issued			
- At fair value through profit or loss	12,349	12,349	
of which: losses due to changes in own credit risk on fair valued liabilities		0	(8)
- At amortised cost	36,342	36,342	
Current taxation	1,516	1,485	
Debt securities issued			
- At fair value through profit or loss	6,367	6,367	
of which: gains due to changes in own credit risk on fair valued liabilities		1	(9)
- At amortised cost	17,599	17,599	
Deferred tax liabilities	801	793	
Other accounts and provisions	54,755	43,908	
Loan capital - at amortised cost	13,791	13,791	
of which: subordinated debt not eligible for inclusion in regulatory capital		13,791	
Total liabilities	734,139	722,987	
Shareholders' Equity			
Share capital	24,622	24,622	
of which: paid-in share capital		24,622	(10)
Reserves	42,036	37,773	
of which: retained earnings		15,997	(11)
of which: regulatory reserve earmarked		5,834	(12)
regulatory reserve for general banking risks		392	(13)
share premium		-	(14)
accumulated other comprehensive income		2,775	(15)
forex unrealised gains		2,498	(16)
other reserves		16,667	(17)
Non-controlling interests	4,552	3,876	
of which: portion not eligible for inclusion in regulatory capital		3,876	
Total shareholders' equity	71,210	66,271	
Total liabilities and shareholders' equity	805,349	789,258	