



# 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
	31/12/2014 HK\$ Mn	31/12/2014 HK\$ Mn	
<b>Assets</b>			
Cash and balances with banks and other financial institutions	70,358	70,103	
Placements with banks and other financial institutions	50,769	50,580	
Trade bills	60,675	60,675	
Trading assets	2,885	2,885	
Financial assets designated at fair value through profit or loss	8,713	8,287	
Positive fair value of derivatives	3,537	3,537	
Advances to customers and other accounts	482,140	477,982	
of which: collective impairment allowances reflected in regulatory capital		(112)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,245)	(2)
Available-for-sale financial assets	86,816	78,340	
Held-to-maturity investments	6,747	5,311	
Investments in subsidiaries	-	3,534	
Investments in associates	6,083	3,771	
Fixed assets			
- Investment properties	4,544	4,357	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,453	(3)
- Other property and equipment	8,573	8,248	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,641	(4)
Goodwill and intangible assets	3,955	1,514	
of which: goodwill		1,494	(5)
intangible assets		20	(6)
Deferred tax assets	96	93	
of which: deferred tax assets		93	(7)
<b>Total assets</b>	<b>795,891</b>	<b>779,217</b>	
<b>Liabilities</b>			
Deposits and balances of banks and other financial institutions	33,323	33,035	
Deposits from customers	548,184	548,184	
Trading liabilities	21	21	
Negative fair value of derivatives	4,823	4,811	
Certificates of deposit issued			
- At fair value through profit or loss	14,444	14,444	
of which: gains due to changes in own credit risk on fair valued liabilities		2	(8)
- At amortised cost	29,954	29,954	
Current taxation	1,172	1,144	
Debt securities issued			
- At fair value through profit or loss	7,595	7,594	
of which: losses due to changes in own credit risk on fair valued liabilities		(0)	(9)
- At amortised cost	14,829	14,829	
Deferred tax liabilities	686	678	
Other accounts and provisions	50,081	38,791	
Loan capital - at amortised cost	17,335	17,335	
of which: subordinated debt not eligible for inclusion in regulatory capital		13,482	
<b>Total liabilities</b>	<b>722,447</b>	<b>710,820</b>	
<b>Shareholders' Equity</b>			
Share capital	25,217	25,217	
of which: paid-in share capital		25,217	(10)
Reserves	43,663	39,302	
of which: retained earnings		17,162	(11)
of which: regulatory reserve earmarked		5,715	(12)
regulatory reserve for general banking risks		320	(13)
share premium		-	(14)
accumulated other comprehensive income		2,959	(15)
forex unrealised gains		2,264	(16)
other reserves		17,246	(17)
Non-controlling interests	4,564	3,878	
of which: portion not eligible for inclusion in regulatory capital		3,878	
<b>Total shareholders' equity</b>	<b>73,444</b>	<b>68,397</b>	
<b>Total liabilities and shareholders' equity</b>	<b>795,891</b>	<b>779,217</b>	