

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
	30/06/2015	30/06/2015	
	HK\$ Mn	HK\$ Mn	
<b>Assets</b>			
Cash and balances with banks and other financial institutions	59,391	59,129	
Placements with banks and other financial institutions	77,485	77,259	
Trade bills	45,975	45,975	
Trading assets	8,893	8,893	
Financial assets designated at fair value through profit or loss	5,540	5,083	
Positive fair value of derivatives	4,083	4,083	
Advances to customers and other accounts	493,143	488,650	
of which: collective impairment allowances reflected in regulatory capital		(163)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,355)	(2)
Available-for-sale financial assets	90,282	79,747	
Held-to-maturity investments	7,779	6,368	
Investments in subsidiaries	-	3,541	
Investments in associates	6,089	3,628	
Fixed assets			
- Investment properties	4,885	4,674	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,628	(3)
- Other property and equipment	8,392	8,075	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,771	(4)
Goodwill and intangible assets	3,927	1,514	
of which: goodwill		1,494	(5)
intangible assets		20	(6)
Deferred tax assets	122	119	
of which: deferred tax assets		119	(7)
<b>Total assets</b>	<b>815,986</b>	<b>796,738</b>	
<b>Liabilities</b>			
Deposits and balances of banks and other financial institutions	36,982	36,678	
Deposits from customers	551,409	551,409	
Trading liabilities	2,461	2,461	
Negative fair value of derivatives	6,065	6,061	
Certificates of deposit issued			
- At fair value through profit or loss	17,439	17,439	
of which: losses due to changes in own credit risk on fair valued liabilities		(21)	(8)
- At amortised cost	29,041	29,041	
Current taxation	1,693	1,625	
Debt securities issued			
- At fair value through profit or loss	4,513	4,513	
of which: losses due to changes in own credit risk on fair valued liabilities		(3)	(9)
- At amortised cost	12,158	12,158	
Deferred tax liabilities	582	573	
Other accounts and provisions	53,501	40,128	
Loan capital - at amortised cost	17,273	17,273	
of which: subordinated debt not eligible for inclusion in regulatory capital		13,419	
<b>Total liabilities</b>	<b>733,117</b>	<b>719,359</b>	
<b>Shareholders' Equity</b>			
Share capital	33,153	33,153	
of which: paid-in share capital		33,153	(10)
Reserves	45,146	40,350	
of which: retained earnings		18,194	(11)
of which: regulatory reserve earmarked		5,706	(12)
regulatory reserve for general banking risks		163	(13)
accumulated other comprehensive income		3,081	(14)
forex unrealised gains		1,996	(15)
other reserves		17,243	(16)
Non-controlling interests	4,570	3,876	
of which: portion not eligible for inclusion in regulatory capital		3,876	
<b>Total shareholders' equity</b>	<b>82,869</b>	<b>77,379</b>	
<b>Total liabilities and shareholders' equity</b>	<b>815,986</b>	<b>796,738</b>	