



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
	31/12/2015	31/12/2015	
	HK\$ Mn	HK\$ Mn	
Assets			
Cash and balances with banks and other financial institutions	69,122	68,994	
Placements with banks and other financial institutions	80,828	80,641	
Trade bills	19,532	19,532	
Trading assets	5,335	5,335	
Financial assets designated at fair value through profit or loss	4,336	3,886	
Positive fair value of derivatives	6,205	6,202	
Advances to customers and other accounts	473,088	470,031	
of which: collective impairment allowances reflected in regulatory capital		(160)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(1,999)	(2)
Available-for-sale financial assets	93,595	83,243	
Held-to-maturity investments	6,199	4,968	
Investments in subsidiaries	-	3,538	
Investments in associates	5,763	3,306	
Fixed assets		-	
- Investment properties	4,891	4,625	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,943	(3)
- Other property and equipment	8,406	8,016	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,636	(4)
Goodwill and intangible assets	3,883	1,510	
of which: goodwill		1,494	(5)
intangible assets		17	(6)
Deferred tax assets	181	176	
of which: deferred tax assets		176	(7)
Total assets	781,364	764,003	
Liabilities			
Deposits and balances of banks and other financial institutions	32,126	31,782	
Deposits from customers	540,743	540,743	
Trading liabilities	889	889	
Negative fair value of derivatives	6,909	6,897	
Certificates of deposit issued		-	
- At fair value through profit or loss	16,457	16,457	
of which: gains due to changes in own credit risk on fair valued liabilities		4	(8)
- At amortised cost	20,820	20,820	
Current taxation	1,325	1,287	
Debt securities issued		-	
- At fair value through profit or loss	2,539	2,539	
of which: losses due to changes in own credit risk on fair valued liabilities		(1)	(9)
- At amortised cost	11,058	11,058	
Deferred tax liabilities	534	399	
Other accounts and provisions	45,327	33,157	
Loan capital - at amortised cost	16,996	16,996	
of which: subordinated debt not eligible for inclusion in regulatory capital		13,142	
Total liabilities	695,723	683,024	
Shareholders' Equity			
Share capital	33,815	33,815	
of which: paid-in share capital		33,815	(10)
Reserves	43,598	39,634	
of which: retained earnings		18,558	(11)
of which: regulatory reserve earmarked		5,269	(12)
regulatory reserve for general banking risks		157	(13)
share premium		-	(14)
accumulated other comprehensive income		2,781	(15)
forex unrealised gains		472	(16)
other reserves		17,503	(17)
Additional equity instruments	5,016	5,016	(18)
Non-controlling interests	3,212	2,514	
of which: portion not eligible for inclusion in regulatory capital		2,514	
Total shareholders' equity	85,641	80,979	
Total liabilities and shareholders' equity	781,364	764,003	