



# 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
	30/06/2016	30/06/2016	
	HK\$ Mn	HK\$ Mn	
<b>Assets</b>			
Cash and balances with banks and other financial institutions	48,830	48,797	
Placements with banks and other financial institutions	58,500	58,500	
Trade bills	14,615	14,615	
Trading assets	6,560	6,560	
Financial assets designated at fair value through profit or loss	3,163	2,881	
Positive fair value of derivatives	5,775	5,775	
Advances to customers and other accounts	481,445	476,083	
of which: collective impairment allowances reflected in regulatory capital		(184)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,173)	(2)
Available-for-sale financial assets	110,947	98,568	
Held-to-maturity investments	5,323	4,240	
Investments in subsidiaries	-	3,508	
Investments in associates	6,193	3,449	
Fixed assets		-	
- Investment properties	4,350	4,209	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,930	(3)
- Other property and equipment	7,807	7,607	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,603	(4)
Goodwill and intangible assets	2,658	1,476	
of which: goodwill		1,460	(5)
intangible assets		16	(6)
Deferred tax assets	405	403	
of which: deferred tax assets		403	(7)
<b>Total assets</b>	<b>756,571</b>	<b>736,671</b>	
<b>Liabilities</b>			
Deposits and balances of banks and other financial institutions	29,979	29,746	
Deposits from customers	528,149	528,149	
Trading liabilities	55	55	
Negative fair value of derivatives	6,113	6,082	
Certificates of deposit issued		-	
- At fair value through profit or loss	19,206	19,206	
of which: gains due to changes in own credit risk on fair valued liabilities		9	(8)
- At amortised cost	12,544	12,544	
Current taxation	1,816	1,799	
Debt securities issued		-	
- At fair value through profit or loss	425	425	
of which: losses due to changes in own credit risk on fair valued liabilities		-	(9)
- At amortised cost	7,568	7,568	
Deferred tax liabilities	506	363	
Other accounts and provisions	45,699	31,689	
Loan capital - at amortised cost	17,476	17,476	
of which: subordinated debt not eligible for inclusion in regulatory capital		17,476	
<b>Total liabilities</b>	<b>669,536</b>	<b>655,102</b>	
<b>Shareholders' Equity</b>			
Share capital	34,875	34,875	
of which: paid-in share capital		34,875	(10)
Reserves	43,965	39,208	
of which: retained earnings		18,742	(11)
of which: regulatory reserve earmarked		4,760	(12)
regulatory reserve for general banking risks		145	(13)
share premium		-	(14)
accumulated other comprehensive income		2,578	(15)
forex unrealised gains		(13)	(16)
other reserves		17,581	(17)
Additional equity instruments	5,016	5,016	(18)
Non-controlling interests	3,179	2,470	
of which: portion not eligible for inclusion in regulatory capital		2,470	
<b>Total shareholders' equity</b>	<b>87,035</b>	<b>81,569</b>	
<b>Total liabilities and shareholders' equity</b>	<b>756,571</b>	<b>736,671</b>	