



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
	31/12/2016	31/12/2016	
	HK\$ Mn	HK\$ Mn	
Assets			
Cash and balances with banks and other financial institutions	65,720	65,692	
Placements with banks and other financial institutions	44,052	43,801	
Trade bills	11,939	11,939	
Trading assets	4,404	4,404	
Financial assets designated at fair value through profit or loss	3,554	3,330	
Positive fair value of derivatives	8,938	8,938	
Advances to customers and other accounts	489,520	485,939	
of which: collective impairment allowances reflected in regulatory capital		(206)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,020)	(2)
Available-for-sale financial assets	110,491	98,115	
Held-to-maturity investments	5,663	4,576	
Investments in subsidiaries	-	3,422	
Investments in associates	6,011	3,191	
Fixed assets			
- Investment properties	4,467	4,338	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		2,957	(3)
- Other property and equipment	7,523	7,330	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,730	(4)
Goodwill and intangible assets	2,639	1,475	
of which: goodwill		1,460	(5)
intangible assets		15	(6)
Deferred tax assets	785	783	
of which: deferred tax assets		783	(7)
Total assets	765,706	747,273	
Liabilities			
Deposits and balances of banks and other financial institutions	26,475	26,242	
Deposits from customers	535,789	535,789	
Trading liabilities	50	50	
Negative fair value of derivatives	7,982	7,952	
Certificates of deposit issued			
- At fair value through profit or loss	18,106	18,106	
of which: loss due to changes in own credit risk on fair valued liabilities		(29)	(8)
- At amortised cost	10,751	10,751	
Current taxation	1,605	1,604	
Debt securities issued			
- At fair value through profit or loss	418	418	
of which: losses due to changes in own credit risk on fair valued liabilities		(2)	(9)
- At amortised cost	6,736	6,736	
Deferred tax liabilities	462	310	
Other accounts and provisions	50,088	36,808	
Loan capital - at amortised cost	20,608	20,608	
of which: subordinated debt not eligible for inclusion in regulatory capital		20,608	
Total liabilities	679,070	665,374	
Shareholders' Equity			
Share capital	35,490	35,490	
of which: paid-in share capital		35,490	(10)
Reserves	42,941	38,924	
of which: retained earnings		19,204	(11)
of which: regulatory reserve earmarked		4,372	(12)
regulatory reserve for general banking risks		185	(13)
share premium		-	(14)
accumulated other comprehensive income		2,992	(15)
forex unrealised gains		(1,529)	(16)
other reserves		17,937	(17)
Additional equity instruments	5,016	5,016	(18)
Non-controlling interests	3,189	2,469	
of which: portion not eligible for inclusion in regulatory capital		2,469	
Total shareholders' equity	86,636	81,899	
Total liabilities and shareholders' equity	765,706	747,273	