

Balance Sheet Reconciliation

	Balance sheet as in published financial statements	Under regulatory scope of consolidation	Cross reference to Definition of Capital Components
	30/06/2017	30/06/2017	
	HK\$ Mn	HK\$ Mn	
Assets			
Cash and balances with banks and other financial institutions	54,449	54,429	
Placements with banks and other financial institutions	50,765	50,571	
Trade bills	14,195	14,195	
Trading assets	5,378	5,378	
Financial assets designated at fair value through profit or loss	4,038	3,825	
Positive fair value of derivatives	6,887	6,887	
Loans and advances to customers	462,799	462,640	
of which: collective impairment allowances reflected in regulatory capital		(228)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(1,970)	(2)
Available-for-sale financial assets	117,151	102,718	
Held-to-maturity investments	11,315	10,220	
Investments in subsidiaries	-	4,335	
Investments in associates	7,843	3,944	
Fixed assets			
- Investment properties	4,760	4,607	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		3,162	(3)
- Other property and equipment	7,551	7,337	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,731	(4)
Goodwill and intangible assets	2,624	1,475	
of which: goodwill		1,460	(5)
intangible assets		15	(6)
Deferred tax assets	855	853	
of which: deferred tax assets		853	(7)
Other assets	37,846	35,960	
Total assets	788,456	769,374	
Liabilities			
Deposits and balances of banks and other financial institutions	27,607	27,373	
Deposits from customers	549,009	549,009	
Trading liabilities	50	50	
Negative fair value of derivatives	7,846	7,841	
Certificates of deposit issued			
- At fair value through profit or loss	7,049	7,049	
of which: losses due to changes in own credit risk on fair valued liabilities		(14)	(8)
- At amortised cost	29,607	29,607	
Current taxation	1,671	1,660	
Debt securities issued			
- At fair value through profit or loss	561	561	
of which: losses due to changes in own credit risk on fair valued liabilities		(2)	(9)
- At amortised cost	440	440	
Deferred tax liabilities	595	431	
Other liabilities	48,962	35,049	
Loan capital - at amortised cost	17,083	17,083	
of which: subordinated debt not eligible for inclusion in regulatory capital		17,083	
Total liabilities	690,480	676,153	
Shareholders' Equity			
Share capital	36,136	36,136	
of which: paid-in share capital		36,136	(10)
Reserves	50,166	45,706	
of which: retained earnings		24,870	(11)
of which: regulatory reserve earmarked		4,129	(12)
regulatory reserve for general banking risks		214	(13)
share premium		-	(14)
accumulated other comprehensive income		3,269	(15)
forex unrealised gains		(498)	(16)
other reserves		17,960	(17)
Additional equity instruments	8,894	8,894	(18)
Non-controlling interests	2,780	2,485	
of which: portion not eligible for inclusion in regulatory capital		2,485	
Total shareholders' equity	97,976	93,221	
Total liabilities and shareholders' equity	788,456	769,374	