

Balance Sheet Reconciliation

	Balance sheet as in published financial statements	Under regulatory scope of consolidation	Cross reference to Definition of Capital Components
	31/12/2017	31/12/2017	
	HK\$ Mn	HK\$ Mn	
Assets			
Cash and balances with banks and other financial institutions	60,670	60,632	
Placements with banks and other financial institutions	53,609	53,422	
Trade bills	13,909	13,909	
Trading assets	6,956	6,956	
Financial assets designated at fair value through profit or loss	4,169	3,879	
Positive fair value of derivatives	11,335	11,335	
Loans and advances to customers	470,339	470,165	
of which: collective impairment allowances reflected in regulatory capital		(305)	(1)
Excess of total EL amount over total eligible provisions under the IRB Approach		(2,280)	(2)
Available-for-sale financial assets	120,325	105,168	
Held-to-maturity investments	9,798	8,690	
Investments in subsidiaries	-	3,512	
Investments in associates	9,429	4,990	
Fixed assets			
- Investment properties	5,107	4,943	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		3,441	(3)
- Other property and equipment	7,643	7,431	
of which: Cumulative fair value gains arising from the revaluation of land and buildings		1,737	(4)
Goodwill and intangible assets	1,959	1,475	
of which: goodwill		1,460	(5)
intangible assets		15	(6)
Deferred tax assets	602	602	
of which: deferred tax assets		602	(7)
Other assets	33,092	31,338	
Total assets	808,942	788,447	
Liabilities			
Deposits and balances of banks and other financial institutions	26,981	26,746	
Deposits from customers	571,684	571,684	
Trading liabilities	11	11	
Negative fair value of derivatives	12,077	12,067	
Certificates of deposit issued			
- At fair value through profit or loss	11,655	11,655	
of which: losses due to changes in own credit risk on fair valued liabilities		(5)	(8)
- At amortised cost	24,811	24,811	
Current taxation	1,160	1,142	
Debt securities issued			
- At fair value through profit or loss	851	851	
of which: losses due to changes in own credit risk on fair valued liabilities		(2)	(9)
- At amortised cost	156	156	
Deferred tax liabilities	551	397	
Other liabilities	45,378	30,904	
Loan capital - at amortised cost	12,413	12,413	
of which: subordinated debt not eligible for inclusion in regulatory capital		12,413	
Total liabilities	707,728	692,837	
Shareholders' Equity			
Share capital	37,527	37,527	
of which: paid-in share capital		37,527	(10)
Reserves	51,955	46,702	
of which: retained earnings		24,870	(11)
of which: regulatory reserve earmarked		4,062	(12)
regulatory reserve for general banking risks		98	(13)
share premium		-	(14)
accumulated other comprehensive income		2,751	(15)
forex unrealised gains		892	(16)
other reserves		18,084	(17)
Additional equity instruments	8,894	8,894	(18)
Non-controlling interests	2,838	2,487	
of which: portion not eligible for inclusion in regulatory capital		2,487	
Total shareholders' equity	101,214	95,610	
Total liabilities and shareholders' equity	808,942	788,447	