

STANDARD CHARTERED BANK (HONG KONG) LIMITED

Reconciliation between accounting and regulatory balance sheets

A. Balance sheet as in published financial statements and under regulatory scope of consolidation

	Balance sheet as in published financial statements	Under regulatory scope of consolidation
	As at 31 Dec 2015	As at 31 Dec 2015
	HKD'm	HKD'm
Assets		
Cash and balances with banks, central banks and other financial institutions	48,769	48,764
Placements with banks and other financial institutions	119,658	119,648
Hong Kong SAR Government certificates of indebtedness	38,031	38,031
Trading assets	18,597	18,597
Financial assets designated at fair value	666	666
Investment securities	210,572	210,572
Advances to customers	414,955	414,955
Amounts due from immediate holding company	30,357	30,172
Amounts due from fellow subsidiaries	16,105	15,875
Amounts due from subsidiaries of the Bank	-	381
Investment in subsidiaries of the Bank	-	563
Interests in associates	9,481	4,313
Fixed assets	37,480	37,337
Goodwill and intangible assets	1,075	1,075
Current tax assets	556	555
Deferred tax assets	314	306
Other assets	12,349	12,296
	958,965	954,106
Liabilities		
Hong Kong SAR currency notes in circulation	38,031	38,031
Deposits and balances of banks and other financial institutions	24,655	24,655
Deposits from customers	745,701	745,701
Trading liabilities	8,847	8,847
Financial liabilities designated at fair value	13,724	13,724
Debt securities in issue	1,209	1,209
Amounts due to immediate holding company	27,519	27,517
Amounts due to fellow subsidiaries	8,314	8,314
Amounts due to subsidiaries of the Bank	-	690
Current tax liabilities	4	3
Deferred tax liabilities	274	274
Other liabilities	15,245	15,095
Subordinated liabilities	10,093	10,093
	893,616	894,153
Equity		
Share capital	20,256	20,256
Reserves	45,093	39,697
	65,349	59,953
	958,965	954,106

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Reconciliation between accounting and regulatory balance sheets (continued)

B. Balance sheet under the regulatory scope of consolidation including components in the "Transition Disclosures Template" with cross references

	Balance sheet as in published financial statements	Under regulatory scope of consolidation				Cross reference to Definition of Capital Components
		As at	As at	As at	As at	
		31 Dec 2015	31 Dec 2015	31 Dec 2015	31 Dec 2015	
	HKD'm	HKD'm	HKD'm	HKD'm		
Assets						
Cash and balances with banks, central banks and other financial institutions	48,769	48,764				
Placements with banks and other financial institutions	119,658	119,648				
Hong Kong SAR Government certificates of indebtedness	38,031	38,031				
Trading assets	18,597	18,597				
Financial assets designated at fair value	666	666				
Investment securities	210,572	210,572				
Advances to customers	414,955	414,955				
Amounts due from immediate holding company	30,357	30,172				
Amounts due from fellow subsidiaries	16,105	15,875				
Amounts due from subsidiaries of the Bank	-	381				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			312		(1)	
Investment in subsidiaries of the Bank	-	563				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			446		(2)	
Interests in associates	9,481	4,313				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			4,313		(3)	
Fixed assets	37,480	37,337				
Goodwill and intangible assets	1,075	1,075				
of which: goodwill			729		(4)	
of which: intangible assets			346		(5)	
Current tax assets	556	555				
Deferred tax assets	314	306				
of which: deferred tax liabilities relating to intangible assets			(57)		(6)	
of which: other deferred tax assets			363		(7)	
Other assets	12,349	12,296				
	958,965	954,106				
Liabilities						
Hong Kong SAR currency notes in circulation	38,031	38,031				
Deposits and balances of banks and other financial institutions	24,655	24,655				
Deposit from customers	745,701	745,701				
Trading liabilities	8,847	8,847				
of which: gains or losses due to changes in own credit risk			(2)		(8)	
Financial liabilities designated at fair value	13,724	13,724				
of which: gains or losses due to changes in own credit risk			(1,112)		(9)	
Debt securities in issue	1,209	1,209				
Amounts due to immediate holding company	27,519	27,517				
Amounts due to fellow subsidiaries	8,314	8,314				
Amounts due to subsidiaries of the Bank	-	690				
Current tax liabilities	4	3				
Deferred tax liabilities	274	274				
Other liabilities	15,245	15,095				
Subordinated liabilities	10,093	10,093				
of which: subordinated liabilities eligible for inclusion in regulatory capital (subject to phase out arrangements)			7,887		(10)	
	893,616	894,153				
Equity						
Share capital	20,256	20,256				
of which: directly issued qualifying CET1 capital instruments			16,378		(11)	
of which: qualifying AT1 capital instruments			3,878		(12)	
Reserves	45,093	39,697				
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are not fair valued on the balance sheet			18		(13)	
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are fair valued on the balance sheet			0		(14)	
of which: Available-for-sale investment reserve			(77)		(15)	
of which: Property revaluation reserve			-		(16)	
of which: Exchange reserve			(13)		(17)	
of which: Share option equity reserve			305		(18)	
of which: Retained earnings			39,464		(19)	
of which: cumulative fair value gains arising from the revaluation of land and buildings (audited)				419	(20)	
of which: Regulatory reserve for general banking risks				5,428	(21)	
	65,349	59,953				
	958,965	954,106				