

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 30 Jun 2015	As at 30 Jun 2015
	HKD'm	HKD'm
Assets		
Cash and balances with banks, central banks and other financial institutions	9,078	9,064
Placements with banks and other financial institutions	168,540	168,529
Hong Kong SAR Government certificates of indebtedness	37,101	37,101
Trading assets	20,598	20,598
Financial assets designated at fair value	958	958
Investment securities	212,490	212,490
Advances to customers	448,566	448,566
Amounts due from immediate holding company	35,887	34,903
Amounts due from fellow subsidiaries	21,886	21,747
Amounts due from subsidiaries of the Bank	-	900
Investment in subsidiaries of the Bank	-	563
Interests in associates	9,595	4,472
Fixed assets	39,742	39,516
Goodwill and intangible assets	1,091	1,091
Current tax assets	9	9
Deferred tax assets	133	124
Other assets	23,236	23,197
	1,028,910	1,023,828
Liabilities		
Hong Kong SAR currency notes in circulation	37,101	37,101
Deposits and balances of banks and other financial institutions	26,459	26,459
Deposits from customers	794,831	794,831
Trading liabilities	11,261	11,261
Financial liabilities designated at fair value	18,995	18,995
Debt securities in issue	1,664	1,664
Amounts due to immediate holding company	24,504	24,190
Amounts due to fellow subsidiaries	8,755	8,714
Amounts due to subsidiaries of the Bank	-	697
Current tax liabilities	339	329
Deferred tax liabilities	249	249
Other liabilities	24,506	24,407
Subordinated liabilities	10,320	10,320
	958,984	959,217
Equity		
Share capital	20,256	20,256
Reserves	49,670	44,355
	69,926	64,611
	1,028,910	1,023,828

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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	
		30 Jun 2015	30 Jun 2015	30 Jun 2015	30 Jun 2015	
	HKD'm	HKD'm	HKD'm	HKD'm		
Assets						
Cash and balances with banks, central banks and other financial institutions	9,078	9,064				
Placements with banks and other financial institutions	168,540	168,529				
Hong Kong SAR Government certificates of indebtedness	37,101	37,101				
Trading assets	20,598	20,598				
Financial assets designated at fair value	958	958				
Investment securities	212,490	212,490				
Advances to customers	448,566	448,566				
Amounts due from immediate holding company	35,887	34,903				
Amounts due from fellow subsidiaries	21,886	21,747				
Amounts due from subsidiaries of the Bank	-	900				
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	9,595	4,472				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation	-	-	4,472		(3)	
Fixed assets	39,742	39,516				
Goodwill and intangible assets	1,091	1,091				
of which: goodwill	-	-	729		(4)	
of which: intangible assets	-	-	362		(5)	
Current tax assets	9	9				
Deferred tax assets	133	124				
of which: deferred tax liabilities relating to intangible assets	-	-	(60)		(6)	
of which: other deferred tax assets	-	-	184		(7)	
Other assets	23,236	23,197				
	1,028,910	1,023,828				
Liabilities						
Hong Kong SAR currency notes in circulation	37,101	37,101				
Deposits and balances of banks and other financial institutions	26,459	26,459				
Deposit from customers	794,831	794,831				
Trading liabilities	11,261	11,261				
of which: gains or losses due to changes in own credit risk	-	-	-		(8)	
Financial liabilities designated at fair value	18,995	18,995				
of which: gains or losses due to changes in own credit risk	-	-	(845)		(9)	
Debt securities in issue	1,664	1,664				
Amounts due to immediate holding company	24,504	24,190				
Amounts due to fellow subsidiaries	8,755	8,714				
Amounts due to subsidiaries of the Bank	-	697				
Current tax liabilities	339	329				
Deferred tax liabilities	249	249				
Other liabilities	24,506	24,407				
Subordinated liabilities	10,320	10,320				
of which: subordinated liabilities eligible for inclusion in regulatory capital (subject to phase out arrangements)	-	-	7,887		(10)	
	958,984	959,217				
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	49,670	44,355				
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are not fair valued on the balance sheet	-	-	34		(13)	
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are fair valued on the balance sheet	-	-	2		(14)	
of which: Available-for-sale investment reserve	-	-	222		(15)	
of which: Property revaluation reserve	-	-	-		(16)	
of which: Exchange reserve	-	-	(6)		(17)	
of which: Share option equity reserve	-	-	224		(18)	
of which: Retained earnings	-	-	43,879		(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	-	-	-	6,418	(21)	
	69,926	64,611				
	1,028,910	1,023,828				