

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 2016	As at 30 Jun 2016
	HKD'm	HKD'm
<b>Assets</b>		
Cash and balances with banks, central banks and other financial institutions	21,128	21,121
Placements with banks and other financial institutions	136,241	136,235
Hong Kong SAR Government certificates of indebtedness	40,941	40,941
Trading assets	19,372	19,372
Financial assets designated at fair value	589	589
Investment securities	211,801	211,801
Advances to customers	428,402	428,402
Amounts due from immediate holding company	31,839	31,700
Amounts due from fellow subsidiaries	19,628	19,413
Amounts due from subsidiaries of the Bank	-	341
Investment in subsidiaries of the Bank	-	563
Interests in associates	10,128	4,313
Property, plant and equipment	40,398	40,242
Goodwill and intangible assets	1,034	1,034
Current tax assets	25	25
Deferred tax assets	274	255
Other assets	18,434	18,404
	<b>980,234</b>	<b>974,751</b>
<b>Liabilities</b>		
Hong Kong SAR currency notes in circulation	40,941	40,941
Deposits and balances of banks and other financial institutions	26,261	26,261
Deposits from customers	741,299	741,299
Trading liabilities	9,044	9,044
Financial liabilities designated at fair value	9,845	9,845
Debt securities in issue	1,183	1,183
Amounts due to immediate holding company	31,894	31,893
Amounts due to fellow subsidiaries	19,571	19,571
Amounts due to subsidiaries of the Bank	-	734
Current tax liabilities	10	3
Deferred tax liabilities	315	315
Other liabilities	20,388	20,280
Subordinated liabilities	10,482	10,482
	<b>911,233</b>	<b>911,851</b>
<b>Equity</b>		
Share capital	20,256	20,256
Reserves	48,745	42,644
	<b>69,001</b>	<b>62,900</b>
	<b>980,234</b>	<b>974,751</b>

STANDARD CHARTERED BANK (HONG KONG) LIMITED

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 30 Jun 2016 HKD'm	As at 30 Jun 2016 HKD'm	As at 30 Jun 2016 HKD'm	As at 30 Jun 2016 HKD'm	
<b>Assets</b>						
Cash and balances with banks, central banks and other financial institutions	21,128	21,121				
Placements with banks and other financial institutions	136,241	136,235				
Hong Kong SAR Government certificates of indebtedness	40,941	40,941				
Trading assets	19,372	19,372				
Financial assets designated at fair value	589	589				
Investment securities	211,801	211,801				
Advances to customers	428,402	428,402				
Amounts due from immediate holding company	31,839	31,700				
Amounts due from fellow subsidiaries	19,628	19,413				
Amounts due from subsidiaries of the Bank	-	341				
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	10,128	4,313				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			4,313		(3)	
Property, plant and equipment	40,398	40,242				
Goodwill and intangible assets	1,034	1,034				
of which: goodwill			729		(4)	
of which: intangible assets			305		(5)	
Current tax assets	25	25				
Deferred tax assets	274	255				
of which: deferred tax liabilities relating to intangible assets			(50)		(6)	
of which: other deferred tax assets			305		(7)	
Other assets	18,434	18,404				
	<b>980,234</b>	<b>974,751</b>				
<b>Liabilities</b>						
Hong Kong SAR currency notes in circulation	40,941	40,941				
Deposits and balances of banks and other financial institutions	26,261	26,261				
Deposit from customers	741,299	741,299				
Trading liabilities	9,044	9,044				
of which: gains or losses due to changes in own credit risk			(2)		(8)	
Financial liabilities designated at fair value	9,845	9,845				
of which: gains or losses due to changes in own credit risk			(1,154)		(9)	
Debt securities in issue	1,183	1,183				
Amounts due to immediate holding company	31,894	31,893				
Amounts due to fellow subsidiaries	19,571	19,571				
Amounts due to subsidiaries of the Bank	-	734				
Current tax liabilities	10	3				
Deferred tax liabilities	315	315				
Other liabilities	20,388	20,280				
Subordinated liabilities	10,482	10,482				
of which: subordinated liabilities eligible for inclusion in regulatory capital (subject to phase out arrangements)			6,760		(10)	
	<b>911,233</b>	<b>911,851</b>				
<b>Equity</b>						
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	48,745	42,644				
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are not fair valued on the balance sheet			93		(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			41		(15)	
of which: Property revaluation reserve			-		(16)	
of which: Exchange reserve			(13)		(17)	
of which: Share option equity reserve			308		(18)	
of which: Retained earnings			42,213		(19)	
of which: cumulative fair value gains arising from the revaluation of land and buildings (audited)				423	(20)	
of which: Regulatory reserve for general banking risks				4,800	(21)	
	<b>69,001</b>	<b>62,900</b>				
	<b>980,234</b>	<b>974,751</b>				