

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 2014	As at 30 Jun 2014
	HKD'm	HKD'm
Assets		
Cash and balances with banks, central banks and other financial institutions	30,349	30,322
Placements with banks and other financial institutions	132,189	132,172
Hong Kong SAR Government certificates of indebtedness	36,041	36,041
Trading assets	27,426	27,426
Financial assets designated at fair value	1,928	1,928
Investment securities	165,660	165,660
Advances to customers	496,899	496,899
Amounts due from immediate holding company	47,703	46,115
Amounts due from fellow subsidiaries	39,974	39,867
Amounts due from subsidiaries of the Bank	-	421
Investment in subsidiaries of the Bank	-	728
Interests in associates	8,928	5,214
Fixed assets	29,544	29,308
Goodwill and intangible assets	1,932	1,657
Current tax assets	4	4
Deferred tax assets	207	189
Other assets	19,305	18,993
	1,038,089	1,032,944
Liabilities		
Hong Kong SAR currency notes in circulation	36,041	36,041
Deposits and balances of banks and other financial institutions	33,431	33,431
Deposits from customers	798,294	798,294
Trading liabilities	15,359	15,359
Financial liabilities designated at fair value	12,392	12,392
Debt securities in issue	31,439	31,439
Amounts due to immediate holding company	14,155	13,824
Amounts due to fellow subsidiaries	3,983	3,902
Amounts due to subsidiaries of the Bank	-	810
Current tax liabilities	1,307	1,296
Deferred tax liabilities	145	145
Other liabilities	20,285	18,797
Subordinated liabilities	10,707	10,707
	977,538	976,437
Equity		
Share capital	16,378	16,378
Reserves	44,173	40,129
	60,551	56,507
	1,038,089	1,032,944

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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 30 Jun 2014	As at 30 Jun 2014	As at 30 Jun 2014	As at 30 Jun 2014	
		HKD'm	HKD'm	HKD'm	HKD'm	
Assets						
Cash and balances with banks, central banks and other financial institutions	30,349	30,322				
Placements with banks and other financial institutions	132,189	132,172				
Hong Kong SAR Government certificates of indebtedness	36,041	36,041				
Trading assets	27,426	27,426				
Financial assets designated at fair value	1,928	1,928				
Investment securities	165,660	165,660				
Advances to customers	496,899	496,899				
Amounts due from immediate holding company	47,703	46,115				
Amounts due from fellow subsidiaries	39,974	39,867				
Amounts due from subsidiaries of the Bank	-	421				
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	-	728				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			611		(2)	
Interests in associates	8,928	5,214				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			5,214		(3)	
Fixed assets	29,544	29,308				
Goodwill and intangible assets	1,932	1,657				
of which: goodwill			1,254		(4)	
of which: intangible assets			403		(5)	
Current tax assets	4	4				
Deferred tax assets	207	189				
of which: deferred tax liabilities relating to intangible assets			(66)		(6)	
of which: other deferred tax assets			255		(7)	
Other assets	19,305	18,993				
	1,038,089	1,032,944				
Liabilities						
Hong Kong SAR currency notes in circulation	36,041	36,041				
Deposits and balances of banks and other financial institutions	33,431	33,431				
Deposit from customers	798,294	798,294				
Trading liabilities	15,359	15,359				
of which: gains or losses due to changes in own credit risk			-		(8)	
Financial liabilities designated at fair value	12,392	12,392				
of which: gains or losses due to changes in own credit risk			(247)		(9)	
Debt securities in issue	31,439	31,439				
Amounts due to immediate holding company	14,155	13,824				
Amounts due to fellow subsidiaries	3,983	3,902				
Amounts due to subsidiaries of the Bank	-	810				
Current tax liabilities	1,307	1,296				
Deferred tax liabilities	145	145				
Other liabilities	20,285	18,797				
Subordinated liabilities	10,707	10,707				
of which: subordinated liabilities eligible for inclusion in regulatory capital (subject to phase out arrangements)			9,014		(10)	
	977,538	976,437				
Equity						
Share capital	16,378	16,378			(11)	
Reserves	44,173	40,129				
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are not fair valued on the balance sheet			70		(12)	
of which: Cumulative cash flow hedge reserves that relate to the hedging of financial instruments that are fair valued on the balance sheet			(7)		(13)	
of which: Available-for-sale investment reserve			369		(14)	
of which: Property revaluation reserve			2		(15)	
of which: Exchange reserve			(6)		(16)	
of which: Share option equity reserve			108		(17)	
of which: Retained earnings			39,593		(18)	
of which: cumulative fair value gains arising from the revaluation of land and buildings (audited)				113	(19)	
of which: cumulative fair value gains arising from the revaluation of land and buildings (unaudited)				200	(20)	
of which: Regulatory reserve for general banking risks				6,811	(21)	
	60,551	56,507				
	1,038,089	1,032,944				