

Balance Sheet Reconciliation

	Balance sheet as in published financial statements	Under regulatory scope of consolidation	Cross reference to definition of capital components
	As at 30 June 2013 HK\$'000	As at 30 June 2013 HK\$'000	
Assets			
Cash and short-term funds	3,584,016	3,584,016	
Balance with banks and other financial institutions	2,193,173	2,193,173	
<i>of which: significant capital investments in financial sector entities exceeding 10% threshold</i>		95,468	(1)
Trading assets	2,226,021	2,226,021	
Derivative financial instruments	451,972	451,972	
Gross advances to customers	31,195,836	31,195,836	
Less: Individual impairment allowances	11,080	11,080	
Less: Collective impairment allowances	40,930	40,930	
<i>of which: eligible for inclusion as regulatory capital</i>		39,488	(2)
Other loans and receivables	550,340	550,340	
Accrued interest and other assets	3,876,428	3,877,739	
<i>of which: significant capital investments in financial sector entities exceeding 10% threshold</i>		8,111	(3)
<i>insignificant Tier 2 capital investments in financial sector entities exceeding 10% threshold</i>		1,273	(4)
Available-for-sale financial assets	17,452,018	17,452,016	
<i>of which: insignificant CET1 capital investments in financial sector entities exceeding 10% threshold</i>		3,720	(5)
Held-to-maturity investments	1,930,614	1,930,614	
Interests in associates	1,257,308	907,137	
<i>of which: significant capital investments in financial sector entities exceeding 10% threshold</i>		447,004	(6)
Investment in subsidiaries	-	42,273	
<i>of which: significant capital investments in financial sector entities exceeding 10% threshold</i>		7,933	(7)
Amount due from subsidiaries	-	2,252	
<i>of which: significant capital investments in financial sector entities exceeding 10% threshold</i>		1,110	(8)
Fixed assets	3,363,364	3,363,273	
Total assets	68,029,080	67,724,652	
Liabilities			
Deposits and balances from banks	5,046,999	5,046,999	
Deposits from customers	46,876,848	46,919,713	
Trading liabilities	2,010,974	2,010,974	
Financial liabilities designated at fair value through profit or loss	352,645	352,645	
<i>of which: gains and losses due to change in own credit risk on fair valued liabilities</i>		24,132	(9)
Certificates of deposit issued	282,300	282,300	
Debt securities issued	1,428,169	1,428,169	
Derivative financial instruments	503,338	503,338	
Other liabilities	1,852,075	1,846,068	
Amounts due to subsidiaries	-	120,528	
Deferred tax liabilities	389,271	389,266	
Subordinated notes issued	1,540,064	1,540,064	
<i>of which: subordinated notes subject to phase out arrangements</i>		1,538,430	(10)
Total liabilities	60,282,683	60,440,064	
Equity			
Share capital	1,383,783	1,383,783	
<i>of which: ordinary shares</i>		1,371,489	(11)
<i>preference shares</i>		12,294	(12)
Share premium	1,586,959	1,586,959	(13)
Reserves	4,774,299	4,313,846	
<i>of which: retained earnings</i>		1,329,842	(14)
<i>comprehensive income for the year</i>		132,268	(15)
<i>property revaluation reserve (arising from independent professional valuations carried out in November 1989)</i>		52,669	(16)
<i>property revaluation reserve</i>		1,963,145	(17)
<i>capital redemption reserve</i>		372,000	(18)
<i>regulatory reserve</i>		458,501	(19)
<i>of which: eligible for inclusion as regulatory capital</i>		442,344	(20)
<i>investment revaluation reserve</i>		5,421	(21)
Shareholders' funds	7,745,041	7,284,588	
Non-controlling interests	1,356	-	
Total equity	7,746,397	7,284,588	
Total liabilities and equity	68,029,080	67,724,652	

	Contingent liabilities and commitment as in published financial statements	Under regulatory scope of consolidation	Cross reference to definition of capital components
	As at 30 June 2013 HK\$'000	As at 30 June 2013 HK\$'000	
Direct Credit Substitutes			
Contractual amount	26,375	32,375	
<i>of which: significant capital investments in financial sector entities exceeding 10% threshold</i>		2,957	(22)