

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 2013	As at 31 Dec 2013
	HKD'm	HKD'm
Assets		
Cash and balances with banks, central banks and other financial institution	26,885	26,853
Placements with banks and other financial institutions	125,868	125,857
Hong Kong SAR Government certificates of indebtedness	34,581	34,581
Trading assets	38,861	38,861
Financial assets designated at fair value	2,154	2,154
Investment securities	199,181	199,181
Advances to customers	453,558	453,558
Amounts due from immediate holding company	53,689	53,190
Amounts due from fellow subsidiaries	35,180	35,065
Amounts due from subsidiaries of the Bank	-	401
Investment in subsidiaries of the Bank	-	728
Interests in associates	8,331	5,214
Fixed assets	28,573	28,328
Goodwill and intangible assets	1,933	1,655
Current tax assets	7	6
Deferred tax assets	275	254
Other assets	15,156	14,676
	1,024,232	1,020,562
Liabilities		
Hong Kong SAR currency notes in circulation	34,581	34,581
Deposits and balances of banks and other financial institutions	16,213	16,213
Deposits from customers	817,428	817,428
Trading liabilities	23,547	23,547
Financial liabilities designated at fair value	5,723	5,723
Debt securities in issue	15,336	15,336
Amounts due to immediate holding company	19,013	18,560
Amounts due to fellow subsidiaries	3,852	3,762
Amounts due to subsidiaries of the Bank	-	548
Current tax liabilities	786	768
Deferred tax liabilities	112	112
Other liabilities	22,047	21,754
Subordinated liabilities	10,548	10,548
	969,186	968,880
Equity		
Share capital	97	97
Reserves	54,949	51,585
	55,046	51,682
	1,024,232	1,020,562

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				reference to Definition of Capital Components
		As at	As at	As at	As at	
		31 Dec 2013	31 Dec 2013	31 Dec 2013	31 Dec 2013	
	HKD'm	HKD'm	HKD'm	HKD'm		
Assets						
Cash and balances with banks, central banks and other financial institution	26,885	26,853				
Placements with banks and other financial institutions	125,868	125,857				
Hong Kong SAR Government certificates of indebtedness	34,581	34,581				
Trading assets	38,861	38,861				
Financial assets designated at fair value	2,154	2,154				
Investment securities	199,181	199,181				
Advances to customers	453,558	453,558				
Amounts due from immediate holding company	53,689	53,190				
Amounts due from fellow subsidiaries	35,180	35,065				
Amounts due from subsidiaries of the Bank	-	401				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			200		(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	8,331	5,214				
of which: significant capital investments in financial sector entities that are outside the scope of regulatory consolidation			5,214		(3)	
Fixed assets	28,573	28,328				
Goodwill and intangible assets	1,933	1,655				
of which: goodwill			1,254		(4)	
of which: intangible assets			401		(5)	
Current tax assets	7	6				
Deferred tax assets	275	254				
of which: deferred tax liabilities relating to intangible assets			(65)		(6)	
of which: other deferred tax assets			319		(7)	
Other assets	15,156	14,676				
	1,024,232	1,020,562				
Liabilities						
Hong Kong SAR currency notes in circulation	34,581	34,581				
Deposits and balances of banks and other financial institutions	16,213	16,213				
Deposit from customers	817,428	817,428				
Trading liabilities	23,547	23,547				
of which: gains or losses due to changes in own credit risk			-		(8)	
Financial liabilities designated at fair value	5,723	5,723				
of which: gains or losses due to changes in own credit risk			(2)		(9)	
Debt securities in issue	15,336	15,336				
Amount due to immediate holding company	19,013	18,560				
Amount due to fellow subsidiaries	3,852	3,762				
Amount due to subsidiaries of the Bank	-	548				
Amount due to SCBHK	-	-				
Current tax liabilities	786	768				
Deferred tax liabilities	112	112				
Other liabilities	22,047	21,754				
Subordinated liabilities	10,548	10,548				
of which: subordinated liabilities eligible for inclusion in regulatory capital (subject to phase out arrangements)			10,140		(10)	
	969,186	968,880				
Equity						
Share capital	97	97			(11)	
Reserves and retained earnings (see below)	54,949	51,585				
of which: Share premium			12,477		(12)	
of which: Capital redemption reserve			3,804		(13)	
of which: Cash flow hedge reserve			(33)		(14)	
of which: Available-for-sale investment reserve			115		(15)	
of which: Property revaluation reserve			2		(16)	
of which: Exchange reserve			(2)		(17)	
of which: Share option equity reserve			263		(18)	
of which: Retained earnings			34,959		(19)	
of which: cumulative fair value gains arising from the revaluation of land and buildings				113	(20)	
of which: Regulatory reserve for general banking risks				6,148	(21)	
Shareholders' equity	55,046	51,682				
	1,024,232	1,020,562				