

## Appendix 15

### BANK REPORTING

This appendix sets out the minimum level of information to be included in annual reports, interim reports and preliminary announcements of issuers that are banking companies (meaning banks, restricted licence banks and deposit taking companies as defined in the Banking Ordinance.)

1. At least the following information shall be contained in interim reports, annual reports, preliminary announcements of results, listing documents and circulars:

(I) Income Statement

- (a) Interest Income;
- (b) Interest Expense;
- (c) Other Operating Income;
- (d) Operating Expenses;
- (e) Charge for bad and doubtful debts;
- (f) Gains less losses on trading securities or other investments in securities;
- (g) Gains less losses from disposal of investment securities or non-trading securities;
- (h) Provisions on held-to-maturity securities and investment securities or provisions on held-to-maturity securities and non-trading securities;
- (i) Exceptional Items;
- (j) Taxation on profits (Hong Kong and Overseas) in each case indicating the basis of computation with separate disclosure of the taxation on share of profits of associated companies and jointly controlled entities;
- (k) As appropriations;
  - transfers to or from inner reserves
  - transfers to or from other reserves;
- (l) Rates of dividend paid or proposed on each class of shares (with particulars of each such class) and amounts absorbed thereby (or an appropriate negative statement);
- (m) Earnings per share;
- (n) Comparative figures of the matters specified in (a) to (m) inclusive for the corresponding previous period;

(II) Statement of assets and liabilities

- (a) cash and short-term funds;
- (b) trading securities or other investments in securities;

- (c) advances and other accounts;
- (d) held-to-maturity securities and investment securities or held-to-maturity securities and non-trading securities;
- (e) issued debt securities;
- (f) other accounts and provisions; and
- (g) comparative figures of the matters specified in (a) to (f) inclusive for the corresponding previous period.

(III) Segment information

Information required by:-

- (a) Statement of Standard Accounting Practice 26 if it prepares its annual financial statements in accordance with standard accounting practices in Hong Kong; or
- (b) International Accounting Standard 14 if it prepares its annual financial statements in accordance with International Accounting Standards; or
- (c) the relevant accounting standards dealing with segment reporting in Generally Accepted Accounting Principles in the United States of America (US GAAP) if it prepares its annual financial statements in accordance with US GAAP.

(IV) Off-balance sheet exposure

- (a) contingent liabilities and commitments; and
- (b) derivatives

2. In the case of interim reports, the following additional information:

- (i) for Hong Kong incorporated issuers those matters set out in ~~paragraph 10 of Appendix 7a~~ rule 13.48 and any other information required by the Hong Kong Monetary Authority in relation to interim reports (where applicable); or
- (ii) for overseas incorporated issuers those matters set out in ~~paragraph 10 of Appendix 7b~~ rule 13.48 and any other information required by the Hong Kong Monetary Authority in relation to interim reports (where applicable); or
- (iii) for PRC incorporated issuers those matters set out in ~~paragraph 10 of Appendix 7i~~ rule 13.48 and any other information required by the Hong Kong Monetary Authority in relation to interim reports (where applicable); and

3. In the case of annual reports, the following additional information:

- (i) for Hong Kong incorporated issuers those matters set out in ~~paragraph 9 of Appendix 7a~~ rule 13.47 and any other information required by the Hong Kong Monetary Authority in relation to annual reports (where applicable); or
- (ii) for overseas incorporated issuers those matters set out in ~~paragraph 9 of Appendix 7b~~ rule 13.47 and any other information required by the Hong Kong Monetary Authority in relation to annual reports (where applicable); or

- (iii) for PRC incorporated issuers those matters set out in ~~paragraph 9 of Appendix 7~~ rule 13.47 and any other information required by the Hong Kong Monetary Authority in relation to annual reports (where applicable).