

The Bank of New York Mellon 紐約梅隆銀行

Incorporated with Limited Liability in the State of New York, U.S.A.

於美國紐約州註冊之有限公司

Financial Disclosure Statement for the six months ended June 30, 2015

截至二零一五年六月三十日止首六個月之財務資料披露聲明書

Financial Disclosure Statement

This financial disclosure statement is issued in accordance with the requirements of Supervisory Policy Manual issued by Hong Kong Monetary Authority. Acting as a Branch, we provide general banking services and products to clients around the globe.

財務資料披露聲明書

此財務資料披露聲明書按香港金融管理局發出之監管政策手冊的要求製定及發佈。作為一間分行，我們提供世界各地的客戶一般銀行服務和產品。

A. Information relating to The Bank of New York Mellon, Hong Kong Branch

A. 紐約梅隆銀行香港分行資料

Profit and loss information

收益表

	Notes 附註	Six months ended 30 June (首六個月)	
		2015 HK\$'000 千港元	2014 HK\$'000 千港元
Interest income		337,802	754,485
Interest expense		(146,255)	(490,670)
Net interest income		191,547	263,815
Other operating income			
Gains less losses arising from non-trading activities in foreign currencies		100,745	129,909
Net fees and commission income		163,042	176,261
Other income		-	-
Operating expenses			
Staff expenses		(145,684)	(133,353)
Other operating expenses	(1)	(114,798)	(133,468)
Operating profit/(loss)		194,852	303,164
Gains less losses from the disposal of property, plant and equipment and investment properties		-	-
Profit/(Loss) before taxation		194,852	303,164
Tax expense		(30,212)	(50,222)
Profit/(Loss) after taxation		164,640	252,942

Note (1):

Other operating expenses include inter office charges for 46,023 (HK\$'000) and 49,869 (HK\$'000) in 2015 and 2014 respectively.

附註(1):

二零一五年及二零一四年首六個月之其他營運支出包括海外辦事處及總行費用。其金額分別為 46,023 (千港元) 及 49,869 (千港元)。

Balance sheet information

資產負債表

	6/30/2015 HK\$'000 千港元	12/31/2014 HK\$'000 千港元
Assets		
Cash and balances with banks (except those included in amount due from overseas offices)	13,441,785	15,041,575
Due from Exchange Fund	1,001,866	7,057
Placements with banks which have a residual contractual maturity of more than one month but not more than 12 months (except those included in amount due from overseas offices)	29,463,717	24,341,155
Amount due from overseas offices	32,491,844	34,896,701
Trade bills	1,117,822	2,057,005
Loans and receivables*	546,703	922,379
Accrued interest and other accounts	10,832,714	16,964,358
Property, plant and equipment and investment properties	39,151	43,654
Total assets	88,935,602	94,273,884
Liabilities		
Deposits and balances from banks (except those included in amount due to overseas offices)	2,676,975	5,550,992
Deposits from customers		
Demand deposits and current accounts	6,522	8,919
Time, call and notice deposits	11,994,475	19,820,817
Amount due to overseas offices	63,414,788	51,439,081
Other liabilities	10,842,842	17,454,075
Total liabilities	88,935,602	94,273,884

* Amount represents loans and advances to customers

*對客戶的貸款及放款

Supplementary Information

Impaired loans and advances

According to the bank policy, provisions for loans and advances or other exposures have been set aside and maintained at overseas head office. Our head office has established a systematic methodology for determining the level and adequacy of the allowance for loan and lease losses. The predominant methodology used by the Bank to calculate allowance reserves is the expected loss model. Alternate methodologies may be used where expected loss model does not apply. As at June 30, 2015 and December 31, 2014, there were no specific provision allocated for exposures maintained in the Hong Kong office.

As at June 30, 2015 and December 31, 2014, there were no overdue advances and no rescheduled advances to customers, banks and other financial institutions. Also, there were no advances to customers, banks and other financial institutions which are not yet overdue on which interest is being placed in suspense or on which interest accrual has ceased. As at both dates, there were no other overdue assets.

As at June 30, 2015 and December 31, 2014, this branch held no repossessed assets.

Non-bank Mainland exposures

As at June 30, 2015 and December 31, 2014, this branch had no non-bank Mainland exposures.

Off-balance sheet exposures

The following is a summary of each significant class of off-balance sheet financial instruments or contracts outstanding.

		6/30/2015 HK\$'000 千港元	12/31/2014 HK\$'000 千港元
Contractual amounts of contingent liabilities and commitments	或然負債及承擔合約數額		
Direct credit substitutes	直接信貸替代項目	239,956	666,958
Transaction-related contingencies	交易有關的或然項目	-	-
Trade-related contingencies	貿易有關的或然項目	277,974	125,027
Other commitments	其他承擔	340,059	-
Others	其他	973,834	2,932
Total	總數	1,831,823	794,917
Notional amounts of derivative transactions	衍生工具交易的合約		
Exchange rate-related derivative contracts	匯率關聯衍生工具合約	1,117,770,042	1,163,976,298
Interest rate contracts	利率衍生工具合約	6,162	34,403
Total	總數	1,117,776,204	1,164,010,701
Total fair value of exchange rate contracts (has not taken into account the effects of bilateral netting agreements)	匯率關聯衍生工具合約的公平價值總計(未計及雙邊淨額結算安排的影響)	16,248	(409,144)

Supplementary Information

(i) Gross amount of loans and advances to customers by industry sectors: (i) 客戶貸款及放款之行業分類

		6/30/2015		12/31/2014	
		HK\$'000	% of loans and advances covered by collateral	HK\$'000	% of loans and advances covered by collateral
		千港元		千港元	
Loans and advances for use in Hong Kong	在香港使用的貸款及放款				
Industrial, commercial and financial	工業、商業及金融				
- Others	- 其他	48,005	100	36,531	100
Trade finance	貿易融資	-		-	
Loans and advances for use outside Hong Kong	在香港以外使用的貸款及放款	498,698		885,848	
Total loans and advances to customers	客戶貸款及放款總額	546,703		922,379	

(ii) Gross amount of loans and advances to customers by geographical segments: (ii) 客戶貸款及放款區域分類

		6/30/2015 HK\$'000 千港元	12/31/2014 HK\$'000 千港元
Hong Kong	香港	48,005	36,531
Australia	澳洲	437,518	775,550
Cayman Island	開曼群島	61,180	110,298
		546,703	922,379

補充資料

減值貸款及放款

按本行一貫政策，海外總行負責為香港分行的貸款及墊款或其他風險準備金作出撥備。本行之海外總行已建立一套有系統的方法來決定準備金的水平及是否充足。本行主要利用期望損失模型來計算撥備金額。期望損失模型不適用時，本行會利用其他既定方法來計算撥備金額。於二零一五年六月三十日及二零一四年十二月三十一日，本行之海外總行無須為香港分行的風險額撥備作出特殊準備金。

於二零一五年六月三十日及二零一四年十二月三十一日，本分行給予客戶和銀行及金融機構的貸款中，既沒有逾期及經重組貸款，亦沒有尚未逾期但利息被撥入暫記帳或已停止累計利息的貸款。在此兩天，本分行沒有其他逾期資產。

於二零一五年六月三十日及二零一四年十二月三十一日，本分行沒有持有已收回之資產。

對內地非銀行對手方的風險承擔

於二零一五年六月三十日及二零一四年十二月三十一日，本分行沒有對內地非銀行對手方的風險承擔。

資產負債表外風險承擔

以下為各項主要類別的金融工具或合約之合約數額或名義數額。

		6/30/2015 HK\$'000 千港元	12/31/2014 HK\$'000 千港元
Contractual amounts of contingent liabilities and commitments	或然負債及承擔合約數額		
Direct credit substitutes	直接信貸替代項目	239,956	666,958
Transaction-related contingencies	交易有關的或然項目	-	-
Trade-related contingencies	貿易有關的或然項目	277,974	125,027
Other commitments	其他承擔	340,059	-
Others	其他	973,834	2,932
Total	總數	1,831,823	794,917
Notional amounts of derivative transactions	衍生工具交易的合約		
Exchange rate-related derivative contracts	匯率關聯衍生工具合約	1,117,770,042	1,163,976,298
Interest rate contracts	利率衍生工具合約	6,162	34,403
Total	總數	1,117,776,204	1,164,010,701
Total fair value of exchange rate contracts (has not taken into account the effects of bilateral netting agreements)	匯率關聯衍生工具合約的公平價值總計(未計及雙邊淨額結算安排的影響)	16,248	(409,144)

分類資料

(i) 客戶貸款及放款之行業分類

		6/30/2015		12/31/2014	
		HK\$'000	% of loans and advances covered by collateral	HK\$'000	% of loans and advances covered by collateral
		千港元		千港元	
Loans and advances for use in Hong Kong	在香港使用的貸款及放款				
Industrial, commercial and financial	工業、商業及金融				
- Others	- 其他	48,005	100	36,531	100
Trade finance	貿易融資	-		-	
Loans and advances for use outside Hong Kong	在香港以外使用的貸款及放款	498,698		885,848	
Total loans and advances to customers	客戶貸款及放款總額	546,703		922,379	

(ii) 客戶貸款及放款區域分類

		6/30/2015 HK\$'000 千港元	12/31/2014 HK\$'000 千港元
Hong Kong	香港	48,005	36,531
Australia	澳洲	437,518	775,550
Cayman Island	開曼群島	61,180	110,298
		546,703	922,379

(iii) International Claims by geographical segment:

As at June 30, 2015
 1. Developed countries
 of which
 United States
 2. Developing Asia-Pacific
 of which
 China

As at December 31, 2014
 1. Developed countries
 of which
 United States
 2. Developing Asia-Pacific
 of which
 China

The geographical information has been classified by the location of the counterparties after taking into account any risk transfer. Such transfer of risk takes place if the claims are guaranteed by a party in a country which is different from that of the counterparty or if the claims are on an overseas branch of a bank whose head office is located in another country.

Currency Risk

The net position or net structural position in a particular foreign currency is disclosed when it constitutes 10% or more of the respective total net position or net structural position in all foreign currencies.

Equivalent in millions of HK\$

Spot assets
 Spot liabilities
 Forward purchases
 Forward sales
 Net long (short) position

Equivalent in millions of HK\$

Spot assets
 Spot liabilities
 Forward purchases
 Forward sales
 Net long (short) position

As of June 30, 2015 and December 31, 2014, no net structural position in a particular foreign currency constitutes 10% or more of the total net structural position in all foreign currencies.

Liquidity Ratios

Average Liquidity Maintenance Ratio (LMR) ratio for the period

Average liquidity ratio for the period

The average LMR is the simple average of each calendar month's average ratio as specified by the Hong Kong Monetary Authority in accordance with the Banking (Liquidity) Rules.

The average liquidity ratio is the simple average of each calendar month's average ratio as specified by the Hong Kong Monetary Authority in accordance with the Banking Ordinance.

Ratios are not comparable due to the implementation of the Banking (Liquidity) Rules effective from 1st January 2015.

Remuneration System

For details on the remuneration system, please refer to the proxy material of The Bank of New York Mellon Corporation. No separate disclosure for Hong Kong Branch is needed.

(iii) 國際債權及交易對手分類

截至二零一五年六月三十日
 1. 發達國家
 其中：
 美國
 2. 發展中的亞太區
 其中：
 中國

截至二零一四年十二月三十一日
 1. 發達國家
 其中：
 美國
 2. 發展中的亞太區
 其中：
 中國

除發生轉移風險情況外，上述數字均以客戶所在地之國家或地區分類。一般而言，轉移風險情況發生於有關貸款的債權獲得並非交易對手所在地的國家的一方擔保，或該債權的履行對象是某銀行的海外分行，而該銀行的總辦事處並非設於交易對手的所在地。

貨幣風險

個別非港元貨幣的淨持有額或結構性持量淨額若佔所持有的非港元貨幣淨持有總額或結構性淨持倉量總額的百分之十以上便作出披露。

相等於百萬港元

現貨資產
 現貨負債
 遠期買入
 遠期賣出
 長倉(或短倉)淨持倉量

相等於百萬港元

現貨資產
 現貨負債
 遠期買入
 遠期賣出
 長倉(或短倉)淨持倉量

於二零一五年六月三十日及二零一四年十二月三十一日，沒有任何一種非港元貨幣的結構性淨持倉量佔所有非港元貨幣的總結構性淨持倉量的百分之十以上。

流動資產比率

平均流動性維持比率

平均流動資產比率

平均流動性維持比率是每個歷月的平均比率的簡單平均數。每個歷月的平均比率按《銀行流動性規則》規定計算。

平均流動資產比率是每個歷月的平均比率的簡單平均數。每個歷月的平均比率按《銀行業條例》規定計算。

鑑於《銀行流動性規則》於二零一五年一月一日起實施，相關比率不具直接可比性。

薪酬制度

有關薪酬制度，請參閱紐約梅隆銀行所屬集團之代理文件。沒有需要單獨披露。

	Banks	Non-bank financial institutions	Non-financial private sector	Others	Total
	銀行	金融機構	私人機構	其他	總額
	million HK\$ 百萬港元	million HK\$ 百萬港元	million HK\$ 百萬港元	million HK\$ 百萬港元	million HK\$ 百萬港元
As at June 30, 2015					
1. Developed countries	36,899	443	-	-	37,342
of which					
United States	32,505	-	-	-	32,505
2. Developing Asia-Pacific	26,716	-	-	-	26,716
of which					
China	16,671	-	-	-	16,671
As at December 31, 2014					
1. Developed countries	40,918	2	777	-	41,697
of which					
United States	34,900	-	-	-	34,900
2. Developing Asia-Pacific	21,021	-	-	-	21,021
of which					
China	11,626	-	-	-	11,626

6/30/2015			
US\$	CNY	JPY	
美元	人民幣	日元	
72,389	4,070	405	
(70,443)	(1,198)	(265)	
549,535	127,987	139,113	
(551,535)	(130,808)	(139,235)	
(54)	51	18	

12/31/2014			
US\$	CNY	JPY	
美元	人民幣	日元	
80,677	925	379	
(72,447)	(721)	(391)	
575,741	92,230	188,911	
(584,267)	(92,408)	(188,902)	
(296)	26	(3)	

6/30/2015

50.05%

6/30/2014

48.87%

B. Information relating to The Bank of New York Mellon Corporation (consolidated basis)

As the Bank of New York Mellon does not itself publish consolidated accounts, information provided in this section is the corresponding consolidated information for the group of which The Bank of New York Mellon is a part. Please refer to the full annual report of The Bank of New York Mellon Corporation for further details.

B. 有關整體認可機構的資料

由於紐約梅隆銀行本身不須公佈綜合帳目，本節內容均為紐約梅隆銀行所屬集團的相應綜合資料。資料使用人仕可參閱紐約梅隆銀行所屬集團之年報。

Capital and capital adequacy

Consolidated Capital Adequacy Ratio

The consolidated adequacy ratio is computed in accordance with the Basel Capital Accord. An allowance for market risk has been incorporated in calculating the capital adequacy ratios.

資本及資本充足程度

綜合資本充足比率

綜合資本充足比率是根據《巴塞爾資本協定》計算，並且已包括市場風險的因素。

Aggregate amount of shareholders' funds

Selected financial data

Total assets
Total liabilities
Total loans and advances (less allowance for credit losses of 183 (US\$ million) in 6/30/2015 and 191 (US\$ million) in 12/31/2014)
Total customer deposits

股東資金總額

其他財務資料

資產總額
負債總額
貸款及放款總計（已減除信貸風險撥備—6/30/2015：183 (百萬美元)，12/31/2014：191 (百萬美元)）
客戶存款總計

	6/30/2015	12/31/2014
	12.10	12.50
	6/30/2015 US\$ million 百萬美元	12/31/2014 US\$ million 百萬美元
	38,270	37,441
	6/30/2015 US\$ million 百萬美元	12/31/2014 US\$ million 百萬美元
	395,254	385,303
	355,830	346,600
	62,955	58,941
	284,430	265,869
	Six months ended 30 June (首六個月)	
	2015	2014
	2,255	1,737

C. Statement of Compliance

This Disclosure Statement has fully complied with the Banking (Disclosure) Rules and the disclosure standard set out in the "Guideline on the Banking (Disclosure) Rules" under the Supervisory Policy Manual issued by Hong Kong Monetary Authority on May 30, 2007.

C. 遵從情況聲明

本聲明書所披露的資料，完全符合銀行業(披露)規則及香港金融管理局於二零零七年五月三十日在監管政策手冊公佈之銀行業(披露)規則的應用指引的標準。


Rosemarie Kriesel
Chief Executive of the Bank of New York Mellon, Hong Kong Branch,
紐約梅隆銀行香港分行行政總裁

Hong Kong, September 25, 2015
二零一五年九月二十五日