

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, 2016

截至二零一六年六月三十日止首六個月之財務資料披露聲明書

Financial Disclosure Statement

財務資料披露聲明書

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.

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制定及發佈。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)	
		2016 HK\$'000 千港元	2015 HK\$'000 千港元
Interest income		134,371	337,802
Interest expense		(76,605)	(146,255)
Net interest income		57,766	191,547
Other operating income			
Gains less losses arising from non-trading activities in foreign currencies		172,122	100,745
Net fees and commission income		204,355	163,042
Other income		-	-
Operating expenses			
Staff expenses		(172,059)	(145,684)
Other operating expenses	(1)	(91,397)	(114,798)
Operating profit/(loss)		170,787	194,852
Gains less losses from the disposal of property, plant and equipment and investment properties		-	-
Profit/(Loss) before taxation		170,787	194,852
Tax expense		(28,891)	(30,212)
Profit/(Loss) after taxation		141,896	164,640

Note (1):

Other operating expenses include inter office charges of 51,678 (HK\$'000) and 46,023 (HK\$'000) in 2016 and 2015 respectively.

附註(1):

二零一六年及二零一五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 51,678 (千港元) 及 46,023 (千港元)。

Balance sheet information

資產負債表

	6/30/2016		12/31/2015	
	HK\$'000	千港元	HK\$'000	千港元
Assets	資產			
Cash and balances with banks (except those included in amount due from overseas offices)		7,837,137		10,173,099
Due from Exchange Fund		6,094,122		1,939,721
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)		3,521,846		9,630,952
Amount due from overseas offices		23,771,830		22,072,035
Trade bills		530,268		843,159
Loans and receivables *		588,820		588,098
Accrued interest and other assets		13,784,207		12,161,578
Property, plant and equipment and investment properties		34,885		38,185
Total assets		56,143,115		57,456,837
Liabilities	負債			
Deposits and balances from banks (except those included in amount due to overseas offices)		3,339,517		2,326,258
Deposits from customers				
Demand deposits and current accounts		7,976		8,297
Time, call and notice deposits		18,276,103		9,065,053
Amount due to overseas offices		20,692,388		33,809,666
Other liabilities		13,827,131		12,247,583
Total liabilities		56,143,115		57,456,837

* 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, 2016 and December 31, 2015, there were no specific provision allocated for exposures maintained in the Hong Kong office.

As at June 30, 2016 and December 31, 2015, 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, 2016 and December 31, 2015, this branch held no repossessed assets.

Non-bank Mainland exposures

As at June 30, 2016 and December 31, 2015, 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.

		6/30/2016 HK\$'000 千港元	12/31/2015 HK\$'000 千港元
Contractual amounts of contingent liabilities and commitments	或然負債及承擔合約的數額		
Direct credit substitutes	直接信貸替代項目	257,341	550,800
Transaction-related contingencies	交易有關的或然項目	-	-
Trade-related contingencies	貿易有關的或然項目	198,255	158,782
Other commitments	其他承擔	343,695	344,017
Others	其他	679,041	447,151
Total	總數	1,478,332	1,500,750
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	1,288,139,293	1,233,324,489
Interest rate contracts	利率衍生工具合約	88,376	283,135
Total	總數	1,288,227,669	1,233,587,624
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)	78,669	(32,127)

Segmental 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

The following information concerning loans and advances to customers by industry sectors is prepared by classifying the loans and advances according to the usage of the loans and advances.	以下客戶貸款及放款之行業類別是按該等貸款之用途分類	6/30/2016		12/31/2015	
		HK\$'000 千港元	% of loans and advances covered by collateral	HK\$'000 千港元	% of loans and advances covered by collateral
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	44,528	100	47,420	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	524,292		550,678	
Total loans and advances to customers	客戶貸款及放款總額	568,820		598,098	

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

		6/30/2016 HK\$'000 千港元	12/31/2015 HK\$'000 千港元
Hong Kong	香港	44,528	47,420
Australia	澳洲	437,885	437,408
Cayman Island	開曼群島	86,407	113,270
		568,820	598,098

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。於二零一六年六月三十日及二零一五年十二月三十一日，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。

於二零一六年六月三十日及二零一五年十二月三十一日，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。

於二零一六年六月三十日及二零一五年十二月三十一日，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

於二零一六年六月三十日及二零一五年十二月三十一日，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。

	6/30/2016 HK\$'000 千港元	12/31/2015 HK\$'000 千港元
Contractual amounts of contingent liabilities and commitments		
Direct credit substitutes	257,341	550,800
Transaction-related contingencies	-	-
Trade-related contingencies	198,255	158,782
Other commitments	343,695	344,017
Others	679,041	447,151
Total	1,478,332	1,500,750
Notional amounts of derivative transactions		
Exchange rate-related derivative contracts	1,288,139,293	1,233,324,489
Interest rate contracts	88,376	283,135
Total	1,288,227,669	1,233,587,624
Total fair value of exchange rate contracts (has not taken into account the effects of bilateral netting agreements)	78,669	(32,127)

分類資料

(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

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		HK\$'000 千港元	% of loans and advances covered by collateral	HK\$'000 千港元	% of loans and advances covered by collateral
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	44,528	100	47,420	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	524,292		550,678	
Total loans and advances to customers	客戶貸款及放款總額	568,820		598,098	

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

		6/30/2016 HK\$'000 千港元	12/31/2015 HK\$'000 千港元
Hong Kong	香港	44,528	47,420
Australia	澳洲	437,885	437,408
Cayman Island	開曼群島	86,407	113,270
		568,820	598,098

(iii) International Claims by geographical segment:

(iii) 國際債權及交易對手分類

		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, 2016	截至二零一六年六月三十日					
1. Developed countries of which United States	1. 發達國家 其中： 美國	26,416	442	-	-	26,858
		23,778	-	-	-	23,778
As at December 31, 2015	截至二零一五年十二月三十一日					
1. Developed countries of which United States	1. 發達國家 其中： 美國	26,326	442	-	-	26,768
		22,084	-	-	-	22,084

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.

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。

Currency Risk**貨幣風險**

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.

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

Equivalent in millions of HK\$

相等於百萬港元

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

現貨資產
現貨負債
遠期買入
遠期賣出
長倉(或短倉)淨持有量

6/30/2016	
US\$ 美元	SGD 新加坡元
40,299	712
(39,747)	(2,171)
625,986	47,923
(626,333)	(46,308)
205	156

Equivalent in millions of HK\$

相等於百萬港元

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

現貨資產
現貨負債
遠期買入
遠期賣出
長倉(或短倉)淨持有量

12/31/2015	
US\$ 美元	SGD 新加坡元
44,408	592
(44,071)	(1,777)
603,889	49,031
(603,848)	(47,848)
378	(2)

As of June 30, 2016 and December 31, 2015, no net structural position in a particular foreign currency constitutes 10% or more of the total net structural position in all foreign currencies.

於二零一六年六月三十日及二零一五年十二月三十一日，沒有任何一種非港元貨幣的結構性淨持有量佔所有非港元貨幣的總結構性淨持有量的百分之十以上。

Liquidity Ratios**流動資產比率**

Average Liquidity Maintenance Ratio (LMR) ratio for the period

平均流動性維持比率

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.

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

Liquidity Risk Management**流動性風險管理**

A framework for identifying, measuring, monitoring, and managing the liquidity risk of the Group is in place. Details of the Group's liquidity risk management approach are set out in the 2015 annual financial statements.

本集團已為鑑定、計量、監控、管治流動資金風險制定架構。本集團之流動資金風險管理策略詳載於二零一五年度財務報表內。

Remuneration System**薪酬制度**

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.

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。

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。

		6/30/2016	12/31/2015
		US\$ million 百萬美元	US\$ million 百萬美元
Aggregate amount of shareholders' funds	股東資金總額	38,559	38,037
Selected financial data	其他財務資料	6/30/2016 US\$ million 百萬美元	12/31/2015 US\$ million 百萬美元
Total assets	資產總額	372,351	393,780
Total liabilities	負債總額	333,054	354,805
Total loans and advances (less allowance for credit losses of 158 (US\$ million) in 6/30/2016 and 157 (US\$ million) in 12/31/2015)	貸款及放款總計 (已減除信貸風險撥備 - 6/30/2016 : 158 (百萬美元), 12/31/2015 : 157 (百萬美元))	64,355	63,546
Total customer deposits	客戶存款總計	259,678	279,610
		2016	2015
Pre-tax profit	除稅前利潤	2,256	2,255

Six months ended 30 June (首六個月)

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.

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。


 Sammi Cho
 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 7, 2016
 香港，二零一六年九月七日