

ADDITIONAL INFORMATION

1. Corporate information

Board of Directors

Chairman

TIAN Guoli[#]

Vice Chairmen

CHEN Siqing[#] (appointment as Vice Chairman effective from 25 March 2014)

HE Guangbei
LI Lihui[#] (resignation effective from 25 March 2014)

Directors

LI Zaohang[#]
ZHU Shumin[#] (appointment effective from 22 May 2014)
YUE Yi[#] (appointment effective from 22 May 2014)

GAO Yingxin
KOH Beng Seng*
NING Gaoning*
SHAN Weijian*
TUNG Savio Wai-Hok*
ZHOU Zaiqun[#] (retirement effective from 25 March 2014)
FUNG Victor Kwok King* (retirement effective from 11 June 2014)

[#] Non-executive Directors

* Independent Non-executive Directors

Senior Management

Chief Executive HE Guangbei

Deputy Chief Executive GAO Yingxin

Chief Financial Officer ZHUO Chengwen

Deputy Chief Executive YEUNG Jason Chi Wai

Chief Risk Officer LI Jiuzhong

Chief Operating Officer LEE Alex Wing Kwai

Deputy Chief Executives ZHU Yanlai
HUANG Hong

Company Secretary

CHAN Chun Ying

Registered Office

52nd Floor
Bank of China Tower
1 Garden Road
Hong Kong

Auditor

Ernst & Young

Share Registrar

Computershare Hong Kong Investor Services Limited
17M Floor
Hopewell Centre
183 Queen's Road East
Wan Chai
Hong Kong

ADR Depositary Bank

Citibank, N.A.
388 Greenwich Street
14th Floor
New York, NY 10013
United States of America

Credit Ratings (Long Term)

Standard & Poor's	A+
Moody's	Aa3
Fitch	A

Index Constituent

The Company is a constituent of the following indices:
Hang Seng Index Series
Hang Seng Corporate Sustainability Index Series
MSCI Index Series
FTSE Index Series

Stock Codes

Ordinary shares:
The Stock Exchange of Hong Kong Limited 2388
Reuters 2388.HK
Bloomberg 2388 HK

Level 1 ADR Programme:
CUSIP No. 096813209
OTC Symbol BHKLY

Website

www.bochk.com

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2. Dividend and closure of register of members

The Board has declared an interim dividend of HK\$0.545 per share (2013: HK\$0.545), payable on Thursday, 25 September 2014 to shareholders whose names appear on the Register of Members of the Company on Thursday, 18 September 2014.

The Register of Members of the Company will be closed, for the purpose of determining shareholders' entitlement to the interim dividend, from Monday, 15 September 2014 to Thursday, 18 September 2014 (both days inclusive), during which period no transfer of shares will be registered. In order to qualify for the interim dividend, shareholders should ensure that all transfer documents, accompanied by the relevant share certificates, are lodged with the Company's Share Registrar, Computershare Hong Kong Investor Services Limited, at Shops 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong, not later than 4:30 p.m. on Friday, 12 September 2014. Shares of the Company will be traded ex-dividend as from Thursday, 11 September 2014.

3. Substantial interests in share capital

The register maintained by the Company pursuant to section 336 of the SFO recorded that, as at 30 June 2014, the following parties had the following interests (as defined in the SFO) in the Company set opposite their respective names:

Name of Corporation	Number of shares held in the Company	Approximate % of the total issued shares
Central Huijin	6,984,274,213	66.06%
BOC	6,984,274,213	66.06%
BOCHKG	6,984,175,056	66.06%
BOC (BVI)	6,984,175,056	66.06%

Notes:

1. Following the reorganisation of BOC in August 2004, Central Huijin holds the controlling equity capital of BOC on behalf of the State. Accordingly, for the purpose of the SFO, Central Huijin is deemed to have the same interests in the Company as BOC.
2. BOC holds the entire issued share capital of BOCHKG, which in turn holds the entire issued share capital of BOC (BVI). Accordingly, BOC and BOCHKG are deemed to have the same interests in the Company as BOC (BVI) for the purpose of the SFO. BOC (BVI) beneficially held 6,984,175,056 shares of the Company.
3. BOC holds the entire issued share capital of BOCI, which in turn holds the entire issued share capital of BOCI Asia Limited and BOCI Financial Products Limited. Accordingly, BOC is deemed to have the same interests in the Company as BOCI Asia Limited and BOCI Financial Products Limited for the purpose of the SFO. BOCI Asia Limited had an interest in 24,479 shares of the Company and an interest in 72,000 shares held under physically settled equity derivatives while BOCI Financial Products Limited had an interest in 2,678 shares of the Company.

All the interests stated above represented long positions. Apart from the disclosure above, according to the register maintained by the Company pursuant to section 336 of the SFO, BOCI Financial Products Limited had an interest in 143,522 shares which represented short positions. BOC and Central Huijin are deemed to be interested in such number of shares for the purpose of the SFO. Save as disclosed, no other interests or short positions were recorded in the register maintained by the Company under section 336 of the SFO as at 30 June 2014.

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4. Directors' and Chief Executive's interests in shares, underlying shares and debentures

As at 30 June 2014, the Directors, the Chief Executive and their respective associates had the following interests in the shares and underlying shares of the Company, as recorded in the register required to be kept by the Company pursuant to section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers as set out in Appendix 10 of the Listing Rules (the "Model Code"):

Name of Director	Number of shares/underlying shares held				Total	Approximate % of the total issued shares
	Personal interests	Family interests	Corporate interests	Other interests		
HE Guangbei	100,000	–	–	–	100,000	0.0009%
NING Gaoning	–	25,000 ^{Note}	–	–	25,000	0.0002%
Total	100,000	25,000	–	–	125,000	0.0011%

Note: Such shares are held by the spouse of Mr NING Gaoning.

Save as disclosed above, as at 30 June 2014, none of the Directors or the Chief Executive of the Company or their respective associates had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) as recorded in the register required to be kept by the Company pursuant to section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

5. Changes of information in respect of Directors

In accordance with Rule 13.51B(1) of the Listing Rules, the changes in information required to be disclosed by Directors pursuant to paragraphs (a) to (e) and (g) of Rule 13.51(2) of the Listing Rules after the publication of the Company's Annual Report 2013 on 26 March 2014 up to 19 August 2014 (being the approval date of this Interim Report) are set out below:

Experience including other directorships

- (a) Mr CHEN Siqing, Vice Chairman of the Company, has been appointed as a Director of BOC (BVI) and BOCHKG (both are controlling shareholders of the Company) with effect from 25 March 2014. Mr CHEN has also been appointed as Vice Chairman and Executive Director of BOC with effect from 4 April 2014.
- (b) Mr GAO Yingxin, Deputy Chief Executive of the Company, has been appointed as the Chairman of NCB with effect from 23 April 2014.
- (c) Mr ZHU Shumin and Mr YUE Yi have been appointed as Non-executive Directors, members of each of the Risk Committee and the Strategy and Budget Committee of the Company and the Bank with effect from 22 May 2014.
- (d) Dr FUNG Victor Kwok King has been retired as an Independent Non-executive Director of the Company and the Bank with effect from the conclusion of their respective annual general meetings held on 11 June 2014 ("AGM"). On the same day, Dr FUNG also ceased to be member of each of the Audit Committee and the Strategy and Budget Committee of the Company and the Bank.
- (e) Mr TUNG Savio Wai-Hok, Independent Non-executive Director of the Company, ceased as a board member of the Committee of 100 since July 2013.

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6. Purchase, sale or redemption of the Company's shares

During the period under review, neither the Company nor any of its subsidiaries has purchased, sold or redeemed any of the Company's shares.

7. Audit Committee

The Audit Committee consists only of Non-executive Directors, the majority of whom are Independent Non-executive Directors. It is chaired by Independent Non-executive Director Mr SHAN Weijian. Other members include Mr ZHOU Zaiqun¹, Dr FUNG Victor Kwok King², Mr KOH Beng Seng and Mr TUNG Savio Wai-Hok.

Based on the principle of independence, the Audit Committee assists the Board in monitoring the financial reports, internal control, internal audit and external audit of the Group.

At the request of the Audit Committee of the Company, the Group's external auditor has carried out a review of the interim financial information in accordance with the Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the HKICPA. The Audit Committee has reviewed with the Management the accounting principles and practices adopted by the Group and discussed auditing, internal control and financial reporting matters including the review of the unaudited interim financial reports.

Notes:

1. Mr ZHOU Zaiqun retired as Non-executive Director and ceased to be a member of the Audit Committee with effect from 25 March 2014.
2. Dr FUNG Victor Kwok King retired as Independent Non-executive Director and ceased to be a member of the Audit Committee with effect from 11 June 2014.

8. Compliance with the "Corporate Governance Code and Corporate Governance Report"

The Company is committed to embracing and enhancing good corporate governance principles and practices. During the period under review, the Company has been in full compliance with all code provisions of the Corporate Governance Code and Corporate Governance Report as contained in Appendix 14 of the Listing Rules (the "Corporate Governance Code"). The Company has also complied with nearly all the recommended best practices set out in the Corporate Governance Code throughout the period. For further details, please refer to the section titled "Corporate Governance" contained in the Annual Report 2013 of the Company.

9. Constitutional Documents

During the period under review, shareholders of the Company approved the adoption of new articles of association (the "Articles") at the AGM, of which the new Articles incorporated (among other things) certain key changes under the new Companies Ordinance which came into effect on 3 March 2014. For details of the amendments to the Articles, please refer to the circular of the Company dated 14 April 2014.

10. Compliance with the Codes for Securities Transactions by Directors

The Company has established and implemented the "Code for Securities Transactions by Directors" (the "Company's Code") to govern the Directors' dealings in securities transactions of the Company. Terms of the Company's Code are more stringent than the mandatory standards set out in the Model Code. Apart from the securities of the Company, the Company's Code also applies to the Directors' dealings in the securities of BOC which has been listing on the Hong Kong Stock Exchange in June 2006. In this connection, the Company had made specific enquiry of all Directors, who confirmed that they had strictly complied with the provisions set out in both the Company's Code and the Model Code throughout the period under review. The Company had undertaken a review of the Company's Code in October 2013. There were no fundamental amendments to the Company's Code and changes were in adaptive nature mainly to refine the Company's Code.

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11. Compliance with the Banking (Disclosure) Rules and the Listing Rules

The unaudited interim report complies with the applicable requirements set out in the Banking (Disclosure) Rules under the Banking Ordinance and the applicable disclosure provisions of the Listing Rules.

12. Interim Report

This Interim Report is available in both English and Chinese. A copy prepared in the language different from that in which you have received is available by writing to the Company's Share Registrar, Computershare Hong Kong Investor Services Limited, at 17M Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong or email to bochk.ecom@computershare.com.hk.

This Interim Report is also available (in both English and Chinese) on the Company's website at www.bochk.com and the Stock Exchange's website at www.hkexnews.hk. You are encouraged to access the Interim Report and other corporate communications of the Company through these websites in lieu of receiving printed copies to help protect the environment. We believe that it is also the most efficient and convenient method of communication with our shareholders.

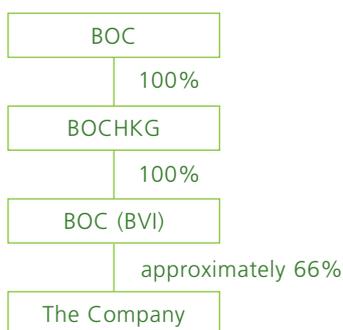
If you have any queries about how to obtain copies of this Interim Report or how to access those corporate communications on the Company's website, please call the Company's hotline at (852) 2846 2700.

13. Reconciliation between HKFRSs vs IFRS/CAS

The Company understands that BOC, an intermediate holding company as well as controlling shareholder of the Company, will prepare and disclose consolidated financial information in accordance with IFRS and CAS for which the Company and its subsidiaries will form part of the interim financial information. CAS is the new set of PRC accounting standards that has been effective for annual periods beginning on or after 1 January 2007 for companies publicly listed in PRC. The requirements of CAS have substantially converged with HKFRSs and IFRS.

The consolidated financial information of "BOC Hong Kong Group" for the periods disclosed by BOC in its interim financial information is not the same as the consolidated financial information of the Group for the periods published by the Company pursuant to applicable laws and regulations in Hong Kong. There are two reasons for this.

First, the definitions of "BOC Hong Kong Group" (as adopted by BOC for the purpose of its own financial disclosure) and "Group" (as adopted by the Company in preparing and presenting its consolidated financial information) are different: "BOC Hong Kong Group" refers to BOCHKG and its subsidiaries, whereas "Group" refers to the Company and its subsidiaries (see the below organisation chart). Though there is difference in definitions between "BOC Hong Kong Group" and "Group", their financial results for the periods presented are substantially the same. This is because BOCHKG and BOC (BVI) are holding companies only and have no substantive operations of their own.



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13. Reconciliation between HKFRSs vs IFRS/CAS (continued)

Second, the Group has prepared its interim financial information in accordance with HKFRSs; whereas the consolidated financial information reported to BOC is prepared in accordance with IFRS and CAS respectively. There is a difference in the election of subsequent measurement basis of bank premises by the Group and by BOC respectively.

The Board considers that the best way to ensure that shareholders and the investing public understand the material differences between the consolidated financial information of the Group published by the Company on the one hand, and the consolidated financial information of BOC Hong Kong Group disclosed by BOC in its interim financial information on the other hand, is to present reconciliations of the profit after tax/net assets of the Group prepared under HKFRSs to the profit after tax/net assets of the Group prepared under IFRS and CAS respectively for the periods presented.

The major differences which arise from the difference in measurement basis relate to the following:

- restatement of carrying value of bank premises; and
- deferred taxation impact arising from the above different measurement basis.

(a) Restatement of carrying value of bank premises

The Company has elected for a revaluation model rather than cost model to account for bank premises and investment properties under HKFRSs. On the contrary, BOC has elected for the cost model for bank premises and revaluation model for investment properties under IFRS and CAS. Therefore, adjustments have been made to the carrying value of bank premises as well as to re-calculate the depreciation charge and disposal gain/loss under IFRS and CAS.

(b) Deferred tax adjustments

These represent the deferred tax effect of the aforesaid adjustments.

Profit after tax/net assets reconciliation

HKFRSs vs IFRS/CAS

	Profit after tax		Net assets	
	Half-year ended 30 June 2014 HK\$'m	Half-year ended 30 June 2013 HK\$'m	At 30 June 2014 HK\$'m	At 31 December 2013 HK\$'m
Profit after tax/net assets of BOC Hong Kong (Holdings) Limited prepared under HKFRSs	12,333	11,657	173,378	163,008
Add: IFRS/CAS adjustments				
Restatement of carrying value of bank premises	398	354	(39,045)	(38,515)
Deferred tax adjustments	(60)	(43)	6,489	6,383
Profit after tax/net assets of BOC Hong Kong (Holdings) Limited prepared under IFRS/CAS	12,671	11,968	140,822	130,876