HONG KONG MONETARY AUTHORITY
香港金融管理局

Our Ref.: B1/15C
B1/21C
B9/151C

6 August 2015

The Chief Executive
All authorized institutions

Dear Sir / Madam,

Supervisory Policy Manual ("SPM")
CA-D-1: "Guideline on the Application of the Banking (Disclosure) Rules" (Revised)

I am writing to inform you that, following consultation with the two industry Associations, the Monetary Authority is issuing a revised version of the above SPM module as a guidance note today.

The revised module provides additional guidance on the amendments made to the Banking (Disclosure) Rules in connection with the implementation of the Basel III standard in Hong Kong. These include disclosure requirements on the composition of capital, capital ratios and capital buffers, as well as the liquidity coverage ratio. In addition, the revised module updates earlier guidance to align with recent changes made to the local prudential reporting regimes relating to Mainland activities and international claims.

On-line access to the module is available under the icon for "Supervisory Policy Manual" on the HKMA's public (http://www.info.gov.hk/hkma) and private (http://www.stet.iclnet.hk) websites.

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Should you have any questions regarding this revised module, please feel free to contact Miss Theresa Kwan at tyykwan@hkma.gov.hk or Mr Lai-chun So at lcso@hkma.gov.hk.

Yours faithfully,

Karen Kemp
Executive Director (Banking Policy)

Encl.

c.c. The Chairperson, The Hong Kong Association of Banks
The Chairman, The DTC Association
FSTB (Attn. Mr Jackie Liu)