HONG KONG MONETARY AUTHORITY
香港金融管理局

Banking Policy Department

Our Ref: B1/15C
B9/151C
CB/POL/4/5/34

3 August 2018

The Chief Executive
All authorized institutions

Dear Sir/Madam,

Implementation of Pillar 3 Disclosure Requirements – Consolidated and Enhanced Framework – Standard Disclosure Templates and Tables

I am writing to inform you that, following consultation with the two industry associations, the Monetary Authority ("MA") is issuing and specifying a set of standard disclosure templates and tables (collectively referred to in this letter as "standard forms") (together with the associated explanatory notes) pursuant to sections 6(1)(ab) and 88(1)(b) of the Banking (Disclosure) Rules ("BDR") to be used by authorized institutions ("AIs") for the purpose of making disclosure under Parts 2A and 8 of the BDR. English versions of the standard forms[1] are enclosed.

The standard forms are specified for use by locally incorporated AIs except for those in relation to liquidity information (i.e. Templates LIQ1, LIQ2 and Table LIQA) which are also applicable to overseas incorporated AIs subject to the relevant liquidity requirements under the Banking (Liquidity) Rules. The standard templates and tables specified by the MA on 30 March 2017 ("first-phase templates") will continue to be applicable save for Template OV1 which will be superseded by the revised version of the Template in the standard forms.

The standard forms are specified for use by AIs for their first interim disclosure (including their quarterly disclosure for the second quarter ending on the same date as their first interim reporting period) of any financial year starting on or after 1 January 2018 with the exception of Template IRRBB1 and Table IRRBBA which are only applicable for any annual reporting period ending on or after 30 June 2019. Before that date, Table IRRBB will be used for disclosure

[1] For ease of reference, a marked-up draft highlighting changes over the consultation draft is also enclosed.

of interest rate risk in the banking book.

The English versions of the standard forms, together with a few alignment adjustments to certain first-phase templates necessitated by the revision to Template OV1 and the implementation of the revised securitization framework which took effect on 1 January 2018, can be accessed through the "Key Functions – Banking Stability – Implementation of International Standards – Disclosure" icons on the HKMA's public website (http://www.hkma.gov.hk) or through the Supervisory Communication Website (http://www.stet.iclnet.hk). The Chinese versions of the standard forms will be uploaded as soon as available.[2]

Should you have any questions regarding the standard forms, please contact Miss Theresa Kwan at tyykwan@hkma.gov.hk or Mr Lai-chun So at lcso@hkma.gov.hk.

Yours faithfully,

Martin Sprenger
Acting Executive Director (Banking Policy)

Encl

cc: The Chairperson, The Hong Kong Association of Banks
The Chairman, The DTC Association
FSTB (Attn: Ms Eureka Cheung)

[2] The Chinese versions of the standard forms to be used for the first interim disclosure (including quarterly disclosure) of any financial year starting on or after 1 January 2018 will be available for downloading by AIs shortly, to be followed by the standard forms to be used for annual disclosures in the near future.