

ADDITIONAL INFORMATION

1. Corporate information

Board of Directors

Chairman	XIAO Gang [#]
Vice Chairmen	LI Lihui [#] HE Guangbei
Directors	LI Zaohang [#] ZHOU Zaiqun [#] ZHANG Yanling [#] GAO Yingxin FUNG Victor Kwok King [*] KOH Beng Seng [*] SHAN Weijian [*] TUNG Chee Chen [*] TUNG Savio Wai-Hok [*]

[#] 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	WONG David See Hong
Deputy Chief Executive	YEUNG Jason Chi Wai (appointed on 1 April 2011) LAM Yim Nam (retired from 1 April 2011)
Chief Risk Officer	LI Jiuzhong
Chief Operating Officer	LEE Alex Wing Kwai
Assistant Chief Executive	ZHU Yan Lai

Company Secretary

CHAN Chun Ying
(appointed on 1 April 2011)
YEUNG Jason Chi Wai
(ceased to act with effect from 1 April 2011)

Registered Office

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

Auditor

PricewaterhouseCoopers

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 Investors Service	Aa3
Fitch Ratings	A

Index Constituent

The Company is a constituent of the following indices:
Hang Seng Index
Hang Seng Corporate Sustainability Index
Hang Seng (Mainland and Hong Kong) Corporate Sustainability Index
MSCI Index
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 declared an interim dividend of HK\$0.63 per share (2010: HK\$0.40), payable on Friday, 23 September 2011 to shareholders whose names appear on the Register of Members of the Company on Thursday, 15 September 2011.

The Register of Members of the Company will be closed, for the purpose of determining shareholders' entitlement to the interim dividend, from Monday, 12 September 2011 to Thursday, 15 September 2011 (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 Rooms 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Wan Chai, Hong Kong, not later than 4:30 p.m. on Friday, 9 September 2011. Shares of the Company will be traded ex-dividend as from Thursday, 8 September 2011.

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 2011, the following parties had the following interests (as defined in the SFO) in the Company set opposite their respective names:

Name of Corporation	No. of shares of HK\$5.00 each in the Company (% of 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. Save as disclosed above, as at 30 June 2011, 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 amount 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 2011.

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4. Directors' rights to acquire shares

On 5 July 2002, the following Directors were granted options by BOC (BVI), the immediate holding company of the Company, pursuant to a Pre-Listing Share Option Scheme to purchase from BOC (BVI) existing issued shares of the Company at a price of HK\$8.50 per share. These options have a vesting period of four years from 25 July 2002 with a valid exercise period of ten years.

Particulars of the outstanding options granted to the Directors under the Pre-Listing Share Option Scheme as at 30 June 2011 are set out below:

Name of Director	Date of grant	Exercise price (HK\$)	Exercisable period	Number of share options					
				Granted on 5 July 2002	Balances as at 1 January 2011	Exercised during the period	Surrendered during the period	Lapsed during the period	Balances as at 30 June 2011
LI Zaohang	5 July 2002	8.50	25 July 2003 to 4 July 2012	1,446,000	1,446,000	-	-	-	1,446,000
ZHOU Zaiqun	5 July 2002	8.50	25 July 2003 to 4 July 2012	1,446,000	1,084,500	-	-	-	1,084,500
ZHANG Yanling	5 July 2002	8.50	25 July 2003 to 4 July 2012	1,446,000	1,446,000	-	-	-	1,446,000
Total				4,338,000	3,976,500	-	-	-	3,976,500

Save as disclosed above, at no time during the period was the Company, its holding companies, or any of its subsidiaries or fellow subsidiaries a party to any arrangements to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

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

As at 30 June 2011, 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:

Name of Director	Number of shares/underlying shares held					% of the issued share capital
	Personal interests	Family interests	Corporate interests	Other interests	Total	
HE Guangbei	100,000	-	-	-	100,000	0.001%
LI Zaohang	1,446,000 ^{Note}	-	-	-	1,446,000	0.014%
ZHOU Zaiqun	1,084,500 ^{Note}	-	-	-	1,084,500	0.010%
ZHANG Yanling	1,446,000 ^{Note}	-	-	-	1,446,000	0.014%
Total	4,076,500	-	-	-	4,076,500	0.039%

Note: Such interests represented the respective Directors' interests in underlying shares in respect of the share options granted to him/her pursuant to the Pre-Listing Share Option Scheme, details of which are set out in the section titled "Directors' rights to acquire shares" above.

5. Directors' and Chief Executive's interests in shares, underlying shares and debentures (continued)

Save as disclosed above, as at 30 June 2011, 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 for Securities Transactions by Directors of Listed Issuers.

6. 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 2010 on 24 March 2011 up to 24 August 2011 (being the approval date of this Interim Report) are set out below:

Experience including other directorships and major appointments

- (a) Mr. ZHOU Zaiqun, a Non-executive Director of the Company, resigned as an executive director, member of the board's special committees and executive vice president of BOC, a company listed on the Stock Exchange of Hong Kong and the Shanghai Stock Exchange and a controlling shareholder of the Company, effective from 28 May 2011.
- (b) Dr. FUNG Victor Kwok King, an Independent Non-executive Director of the Company, was appointed an independent non-executive director of Koc Holding A.S., a company listed on the Istanbul Stock Exchange, effective from 7 April 2011.
- (c) Mr. SHAN Weijian, an Independent Non-executive Director of the Company, was appointed a governor of China Venture Capital and Private Equity Association Limited effective from 7 June 2011.
- (d) Mr. TUNG Chee Chen, an Independent Non-executive Director of the Company, retired as an independent non-executive director of PetroChina Company Limited, a company listed on the Stock Exchange of Hong Kong, the Shanghai Stock Exchange and the New York Stock Exchange, effective from 18 May 2011.
- (e) Mr. TUNG Savio Wai-Hok, an Independent Non-executive Director of the Company, was appointed the chief executive, North America, overseeing the private equity, real estate, hedge fund and technology investment activities of Investcorp (a company incorporated in Luxembourg), effective from 1 July 2011.

7. 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.

ADDITIONAL INFORMATION

8. 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 Zaiqun, Dr. FUNG Victor Kwok King, Mr. TUNG Chee Chen, Mr. TUNG Savio Wai-Hok and Mr. KOH Beng Seng.

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 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.

9. Compliance with "Code on Corporate Governance Practices"

The Company is committed to embrace and enhance good corporate governance principles and practices. The Company has been in full compliance with all the code provisions of the "Code on Corporate Governance Practices" contained in Appendix 14 of the Listing Rules (the "CG Code") and that it has also complied with nearly all the recommended best practices set out in the CG Code throughout the period under review. For further details, please refer to the section titled "Corporate Governance" contained in the Annual Report 2010 of the Company.

10. Compliance with the Codes for Securities Transactions by Directors

The Company has adopted the "Code for Securities Transactions by Directors" (the "Company's Code") to govern securities transactions by Directors. The terms of the Company's Code are more stringent than the mandatory standards set out in the "Model Code for Securities Transactions by Directors of Listed Issuers" contained in Appendix 10 of the Listing Rules (the "Model Code"). Apart from the securities of the Company, the Company's Code applies equally to the Director's dealings in the securities of BOC which was listed on the Stock Exchange of Hong Kong in June 2006. In this connection, the Company had made specific enquiry of all Directors, who confirmed that they had complied with the standards 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 December 2010. There were no fundamental amendments to the Company's Code and changes were in adaptive nature mainly to refine the Company's Code.

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

The unaudited interim report complies with the requirements set out in the Banking (Disclosure) Rules under the Banking Ordinance and the applicable disclosure provisions of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

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12. Interim Report

This Interim Report is available in both English and Chinese. The Chinese version of this Interim Report will be provided 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 website of Hong Kong Exchanges and Clearing Limited 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.

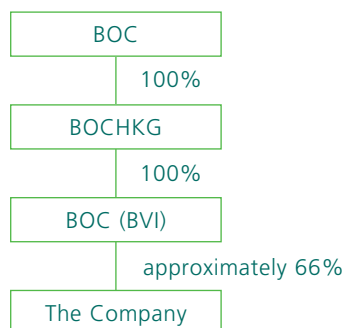
If you have any queries about how to obtain copies of this Interim Report or how to access those documents on the Company's website, please call the Company's hotline at (852) 2846 2700.

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 IFRS and HKFRSs.

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 HK GAAP prior to 1 January 2005 and as from 1 January 2005 onwards in accordance with HKFRSs; whereas the consolidated financial information reported to BOC is prepared in accordance with IFRS and CAS respectively. Despite the fact that HKFRSs have converged with IFRS, there is a timing difference in the initial adoption of HKFRSs and IFRS 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 between HKFRSs and IFRS/CAS, which arise from the difference in measurement basis in IFRS or CAS and the timing difference in the initial adoption of HKFRSs and IFRS relate to the following:

- re-measurement of carrying value of treasury products;
- restatement of carrying value of bank premises;
- deferred taxation impact arising from the above different measurement basis; and
- early adoption of the amendment to HKAS 12.

(a) *Re-measurement of carrying value of treasury products*

Due to the difference in the timing of first adoption of HKFRSs and IFRS, classification and measurement of certain investment securities under HKFRSs and IFRS were different. Therefore, investment securities were reclassified and re-measured to align with the accounting policies of BOC for the relevant periods. Classification and measurement under IFRS and CAS is basically the same.

(b) *Restatement of carrying value of bank premises*

The Company has elected for a revaluation basis rather than cost basis to account for bank premises and investment properties under HKFRSs. On the contrary, BOC has elected for the cost convention for bank premises and revaluation basis 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.

(c) *Deferred tax adjustments*

These represent the deferred tax effect of the aforesaid adjustments.

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

(d) Early adoption of the amendment to HKAS 12

The Company has early adopted the amendment to HKAS 12 while BOC has not elected to early adopt the amendment under IFRS and CAS. Therefore, adjustments have been made to remove the effects from the early adoption of the amendment to HKAS 12.

Profit after tax/net assets reconciliation

HKFRSs vs IFRS/CAS

	Profit after tax		Net assets	
	Half-year ended 30 June 2011 HK\$'m	Half-year ended 30 June 2010 HK\$'m	At 30 June 2011 HK\$'m	At 31 December 2010 HK\$'m
Profit after tax/net assets of BOC Hong Kong (Holdings) Limited prepared under HKFRSs	12,354	7,355	129,623	118,289
Add: IFRS/CAS adjustments				
Re-measurement of carrying value of treasury products	(14)	(17)	–	(3)
Restatement of carrying value of bank premises	181	172	(22,757)	(17,726)
Deferred tax adjustments	8	(40)	3,779	2,931
Effect of early adoption of HKAS 12 (Amendment)	(214)	(2)	(1,658)	(1,449)
Profit after tax/net assets of BOC Hong Kong (Holdings) Limited prepared under IFRS/CAS	12,315	7,468	108,987	102,042