

KDB Asia Limited

**Pillar 3 Regulatory Disclosures
(Unaudited)
30 June 2024**

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KDB Asia Limited
Disclosure on key prudential ratios
30-Jun-24

		(a)	(b)	(c)	(d)	(e)
		30-Jun-24	31-Mar-24	31-Dec-23	30-Sep-23	30-Jun-23
		US\$	US\$	US\$	US\$	US\$
Regulatory capital (amount)						
1	Common Equity Tier 1 (CET1)	582,726,922	563,384,487	546,935,986	532,413,400	520,867,106
2	Tier 1	582,726,922	563,384,487	546,935,986	532,413,400	520,867,106
3	Total capital	594,168,291	574,846,478	557,392,004	542,528,081	531,181,209
RWA (amount)						
4	Total RWA	2,811,421,985	2,826,547,540	2,713,529,727	2,587,076,531	2,651,960,716
Risk-based regulatory capital ratios (as a percentage of RWA)						
5	CET1 ratio (%)	20.73%	19.93%	20.16%	20.58%	19.64%
6	Tier 1 ratio (%)	20.73%	19.93%	20.16%	20.58%	19.64%
7	Total capital ratio (%)	21.13%	20.34%	20.54%	20.97%	20.03%
Additional CET1 buffer requirements (as a percentage of RWA)						
8	Capital conservation buffer requirement (%)	2.50%	2.50%	2.50%	2.50%	2.50%
9	Countercyclical capital buffer requirement (%)	0.53%	0.34%	0.35%	0.39%	0.35%
10	Higher loss absorbency requirements (%) (applicable only to G-SIBs or D-SIBs)	-	-	-	-	-
11	Total AI-specific CET1 buffer requirements (%)	3.03%	2.84%	2.85%	2.89%	2.85%
12	CET1 available after meeting the AI's minimum capital requirements (%)	16.23%	15.43%	15.66%	16.08%	15.14%
Basel III leverage ratio						
13	Total leverage ratio (LR) exposure measure	3,409,906,362	3,459,672,366	3,335,919,460	3,119,947,987	2,980,520,085
14	LR (%)	17.09%	16.28%	16.40%	17.06%	17.48%
Liquidity Coverage Ratio (LCR) / Liquidity Maintenance Ratio (LMR)						
Applicable to category 1 institution only:		NA	NA	NA	NA	NA
15	Total high quality liquid assets (HQLA)					
16	Total net cash outflows					
17	LCR (%)					
Applicable to category 2 institution only:						
17a	LMR (%)	129.05%	132.58%	186.53%	119.06%	95.31%
Net Stable Funding Ratio (NSFR) / Core Funding Ratio (CFR)						
Applicable to category 1 institution only:		NA	NA	NA	NA	NA
18	Total available stable funding					
19	Total required stable funding					
20	NSFR (%)					
Applicable to category 2A institution only:		NA	NA	NA	NA	NA
20a	CFR (%)					

KDB Asia Limited
Disclosure on overview of RWA
30-Jun-24

		(a)	(b)	(c)
		RWA		Minimum capital requirements
		30-Jun-24	31-Mar-24	30-Jun-24
		US\$	US\$	US\$
1	Credit risk for non-securitization exposures	2,489,217,779	2,511,169,876	199,137,423
2	Of which STC approach	-	-	-
2a	Of which BSC approach	2,489,217,779	2,511,169,876	199,137,423
3	Of which foundation IRB approach	-	-	-
4	Of which supervisory slotting criteria approach	-	-	-
5	Of which advanced IRB approach	-	-	-
6	Counterparty default risk and default fund contributions	4,052,515	3,758,246	324,201
7	Of which SA-CCR approach	3,943,814	3,670,425	315,505
7a	Of which CEM	-	-	-
8	Of which IMM(CCR) approach	-	-	-
9	Of which others	-	-	-
10	CVA risk	5,033,718	3,650,641	402,697
11	Equity positions in banking book under the simple risk-weight method and internal models method	-	-	-
12	Collective investment schemes ("CIS") exposures - LTA	53,762,785	52,571,591	4,301,023
13	CIS exposures – MBA	112,638,778	117,775,391	9,011,102
14	CIS exposures – FBA	NA	NA	NA
14a	CIS exposures - combination of approaches	NA	NA	NA
15	Settlement risk	-	-	-
16	Securitization exposures in banking book	-	-	-
17	Of which SEC - IRBA	-	-	-
18	Of which SEC - ERBA (including IAA)	-	-	-
19	Of which SEC - SA	-	-	-
19a	Of which SEC - FBA	-	-	-
20	Market risk	14,907,051	18,996,795	1,192,564
21	Of which STM approach	14,907,051	18,996,795	1,192,564
22	Of which IMM approach	-	-	-
23	Capital charge for switch between exposures in trading book and banking book (not applicable before the revised market risk framework takes effect)	NA	NA	NA
24	Operational risk	131,809,359	118,625,000	10,544,749
24a	Sovereign concentration risk	NA	NA	NA
25	Amounts below the thresholds for deduction (subject to 250% RW)	-	-	-
26	Capital floor adjustment	-	-	-
26a	Deduction to RWA	-	-	-
26b	Of which portion of regulatory reserve for general banking risks and collective provisions which is not included in Tier 2 Capital	-	-	-
26c	Of which portion of cumulative fair value gains arising from the revaluation of land and buildings which is not included in Tier 2 Capital	-	-	-
27	Total	2,811,421,985	2,826,547,540	224,913,759

KDB Asia Limited
Disclosure on composition of regulatory capital
30-Jun-24

	(a)	(b)
	Amount	Source based on reference numbers/letters of the balance sheet under the regulatory scope of consolidation
	At 30-Jun-2024 US\$	
CET1 capital: instruments and reserves		
1	240,000,000	3
2	352,737,574	4+5+6
3	(4,977,484)	7
4	Not applicable	Not applicable
5	-	
6	587,760,090	
CET1 capital: regulatory deductions		
7	-	
8	-	
9	-	
10	-	
11	-	
12	-	
13	-	
14	-	
15	15,856	2
16	-	
17	-	
18	-	
19	-	
20	Not applicable	Not applicable
21	Not applicable	Not applicable
22	Not applicable	Not applicable
23	Not applicable	Not applicable
24	Not applicable	Not applicable
25	Not applicable	Not applicable
26	5,017,312	
26a	-	
26b	5,017,312	5
26c	-	
26d	-	
26e	-	
26f	-	
27	-	
28	5,033,168	
29	582,726,922	
AT1 capital: instruments		
30	-	
31	-	
32	-	
33	-	
34	-	
35	-	
36	-	

KDB Asia Limited
Disclosure on composition of regulatory capital
30-Jun-24

	(a)	(b)
	Amount	Source based on reference numbers/letters of the balance sheet under the regulatory scope of consolidation
	At 30-Jun-2024 US\$	
AT1 capital: regulatory deductions		
37	-	
38	-	
39	-	
40	-	
41	-	
42	-	
43	-	
44	-	
45	582,726,922	
Tier 2 capital: instruments and provisions		
46	-	
47	-	
48	-	
49	-	
50	11,441,369	1+5
51	11,441,369	
Tier 2 capital: regulatory deductions		
52	-	
53	-	
54	-	
54a	-	
55	-	
55a	-	
56	-	
56a	-	
56b	-	
57	-	
58	11,441,369	
59	594,168,291	
60	-	
Capital ratios (as a percentage of RWA)		
61	20.73%	
62	20.73%	
63	21.13%	
64	3.03%	
65	2.50%	
66	0.53%	
67	0.00%	
68	16.23%	
National minima (if different from Basel 3 minimum)		
69	Not applicable	Not applicable
70	Not applicable	Not applicable
71	Not applicable	Not applicable

KDB Asia Limited
Disclosure on composition of regulatory capital
30-Jun-24

	(a)	(b)
	Amount	Source based on reference numbers/letters of the balance sheet under the regulatory scope of consolidation
	At 30-Jun-2024 US\$	
Amounts below the thresholds for deduction (before risk weighting)		
72	Insignificant LAC investments in CET1, AT1 and Tier 2 capital instruments issued by, and non-capital LAC liabilities of, financial sector entities that are outside the scope of regulatory consolidation	-
73	Significant LAC investments in CET1 capital instruments issued by financial sector entities that are outside the scope of regulatory consolidation	-
74	Mortgage servicing rights (net of associated deferred tax liabilities)	Not applicable
75	Deferred tax assets arising from temporary differences (net of associated deferred tax liabilities)	Not applicable
Applicable caps on the inclusion of provisions in Tier 2 capital		
76	Provisions eligible for inclusion in Tier 2 in respect of exposures subject to the BSC approach, or the STC approach and SEC-ERBA, SEC-SA and SEC-FBA (prior to application of cap)	11,441,369
77	Cap on inclusion of provisions in Tier 2 under the BSC approach, or the STC approach, and SEC-ERBA, SEC-SA and SEC-FBA	11,441,369
78	Provisions eligible for inclusion in Tier 2 in respect of exposures subject to the IRB approach and SEC-IRBA (prior to application of cap)	-
79	Cap for inclusion of provisions in Tier 2 under the IRB approach and SEC-IRBA	-
Capital instruments subject to phase-out arrangements (only applicable between 1 Jan 2018 and 1 Jan 2022)		
80	Current cap on CET1 capital instruments subject to phase-out arrangements	Not applicable
81	Amount excluded from CET1 due to cap (excess over cap after redemptions and maturities)	Not applicable
82	Current cap on AT1 capital instruments subject to phase-out arrangements	-
83	Amount excluded from AT1 capital due to cap (excess over cap after redemptions and maturities)	-
84	Current cap on Tier 2 capital instruments subject to phase-out arrangements	-
85	Amount excluded from Tier 2 capital due to cap (excess over cap after redemptions and maturities)	-

Abbreviations:

CET1: Common Equity Tier 1

AT1: Additional Tier 1

KDB Asia Limited
Disclosure on reconciliation of regulatory capital to balance sheet
30-Jun-24

	Balance sheet as in published financial statements At 30-Jun-24 US\$	Reference to the composition of regulatory capital
ASSETS		
Cash and balances with banks and other financial institutions	27,516,034	
Placements with banks and other financial institutions	99,950,545	
<i>of which: collective assessed provisions reflected in regulatory capital</i>	49,455	1
Financial assets at fair value through profit or loss	170,899,338	
Loans and advances	1,954,612,101	
<i>of which: collective assessed provisions reflected in regulatory capital</i>	5,511,924	1
Financial assets at fair value through other comprehensive income	490,012,105	
Financial assets at amortised cost	385,941,928	
<i>of which: collective assessed provisions reflected in regulatory capital</i>	212,849	1
Property and equipment	1,042,325	
Right-of-use assets	2,244,974	
Interest receivable and other assets	35,677,152	
<i>of which: collective assessed provisions reflected in regulatory capital</i>	48,376	1
TOTAL ASSETS	3,167,896,502	
EQUITY AND LIABILITIES		
LIABILITIES		
Deposits and balances of banks and other financial institutions	1,682,499,092	
Financial liabilities at fair value through profit or loss	1,749,861	
Certificates of deposit issued	855,041,048	
Lease liabilities	2,362,246	
Tax payable	4,045,800	
Interest payable and other liabilities	33,989,457	
<i>of which: collective assessed provisions reflected in regulatory capital</i>	601,452	1
Deferred tax liabilities	448,908	
<i>of which: Deferred tax assets related to defined benefit pension fund reflected in regulatory capital</i>	15,856	2
TOTAL LIABILITIES	2,580,136,412	
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	240,000,000	3
Reserves	347,760,090	
<i>of which: Retained profits</i>	313,067,681	4
<i>: Regulatory reserve</i>	5,017,312	5
<i>: Current profit/(loss)</i>	34,652,581	6
<i>: accumulated other comprehensive income</i>	(4,977,484)	7
TOTAL EQUITY	587,760,090	
TOTAL EQUITY AND LIABILITIES	3,167,896,502	

KDB Asia Limited
Disclosure on main features of regulatory capital instrument
30-Jun-24

		(a)
		Quantitative / qualitative information
1	Issuer	KDB Asia Limited
2	Unique identifier (eg CUSIP, ISIN or Bloomberg identifier for private placement)	Not Applicable
3	Governing law(s) of the instrument	Hong Kong Special Administrative Region of the People's Republic of China
	<i>Regulatory treatment</i>	
4	Transitional Basel III rules ¹	Not Applicable
5	Post-transitional Basel III rules ²	Common Equity Tier 1
6	Eligible at solo / group / solo and group	Solo
7	Instrument type (types to be specified by each jurisdiction)	Ordinary shares
8	Amount recognised in regulatory capital (currency in million, as of most recent reporting date)	US\$ 240 Million
9	Par value of instrument	US\$ 1 each
10	Accounting classification	Shareholders' equity
11	Original date of issuance	31 Jul 2019 (US\$ 100 Million) 23 Feb 2007 (US\$ 50 Million) 18 Mar 2005 (US\$ 20 Million) 24 Jul 2002 (US\$ 10 Million) 20 Sep 1999 (US\$ 25 Million) 29 Mar 1995 (US\$ 20 Million) 5 Mar 1990 (US\$ 5 Million) 20 Jan 1986 (US\$ 10 Million)
12	Perpetual or dated	Perpetual
13	Original maturity date	Not Applicable
14	Issuer call subject to prior supervisory approval	Not Applicable
15	Optional call date, contingent call dates and redemption amount	Not Applicable
16	Subsequent call dates, if applicable	Not Applicable
	<i>Coupons / dividends</i>	
17	Fixed or floating dividend/coupon	Floating
18	Coupon rate and any related index	Not Applicable
19	Existence of a dividend stopper	Not Applicable
20	Fully discretionary, partially discretionary or mandatory	Fully discretionary
21	Existence of step-up or other incentive to redeem	Not Applicable
22	Non-cumulative or cumulative	Non-cumulative
23	Convertible or non-convertible	Non-convertible
24	If convertible, conversion trigger (s)	Not Applicable
25	If convertible, fully or partially	Not Applicable
26	If convertible, conversion rate	Not Applicable
27	If convertible, mandatory or optional conversion	Not applicable
28	If convertible, specify instrument type convertible into	Not applicable
29	If convertible, specify issuer of instrument it converts into	Not Applicable
30	Write-down feature	No
31	If write-down, write-down trigger(s)	Not Applicable
32	If write-down, full or partial	Not Applicable
33	If write-down, permanent or temporary	Not applicable
34	If temporary write-down, description of write-up mechanism	Not Applicable
35	Position in subordination hierarchy in liquidation (specify instrument type immediately senior to instrument in the insolvency creditor hierarchy of the legal entity concerned).	Not Applicable
36	Non-compliant transitioned features	No
37	If yes, specify non-compliant features	Not Applicable

Footnote:

- ¹ Regulatory treatment of capital instruments subject to transitional arrangements provided for in Schedule 4H to the BCR
² Regulatory treatment of capital instruments not subject to transitional arrangements provided for in Schedule 4H to the BCR

KDB Asia Limited**Disclosure on geographical distribution of credit exposures used in countercyclical capital buffer ("CCyB")****30-Jun-24**

CCyB ratio were compiled in accordance with the Banking (Capital) Rules issued by the HKMA. The Company's specific CCyB rate is calculated as the weighted average of the applicable jurisdictional CCyB rates, in respect of the jurisdictions (including Hong Kong) where the Company has private sector credit exposures. The weight to be attributed to a given jurisdiction's applicable CCyB rate is the ratio of the Company's aggregate risk-weighted amounts for its private sector credit exposures (in both the banking book and the trading book) in that jurisdiction (where the location of the exposures is determined as far as possible on an ultimate risk basis) to the sum of the Company's aggregate risk-weighted amounts across all jurisdictions in which the Company has private sector credit exposure. For a credit exposure guaranteed by a party situated in a country different from the counterparty, risk will be transferred to the country of the guarantor.

Geographical breakdown of risk-weighted amounts (RWA) in relation to private sector credit exposures, are shown as follows:

Geographical breakdown by Jurisdiction (J)	Applicable JCCyB ratio in effect	RWA used in computation of CCyB ratio US\$	AI-specific CCyB ratio	CCyB amount US\$
Hong Kong SAR	1.000%	400,757,257		
China	-	411,346,221		
Australia	1.000%	125,597,616		
France	1.000%	25,095,440		
Luxembourg	0.500%	92,876,040		
Netherlands	2.000%	35,027,226		
South Korea	1.000%	363,773,793		
United Kingdom	2.000%	92,500,345		
Sum		1,546,973,938		
Total		2,299,381,988	0.529%	12,163,731

KDB Asia Limited
Disclosure on summary comparison of accounting assets against leverage ratio ("LR")
exposure measure
30-Jun-24

	Item	Value under the LR framework US\$
1	Total consolidated assets as per published financial statements	3,167,896,502
2	Adjustment for investments in banking, financial, insurance or commercial entities that are consolidated for accounting purposes but outside the scope of regulatory consolidation	-
2a	Adjustment for securitised exposures that meet the operational requirements for the recognition of risk transference	-
3	Adjustment for fiduciary assets recognised on the balance sheet pursuant to the applicable accounting standard but excluded from the LR exposure measure	-
3a	Adjustments for eligible cash pooling transactions	-
4	Adjustments for derivative contracts	15,605,828
5	Adjustment for SFTs (i.e. repos and similar secured lending)	-
6	Adjustment for off-balance sheet ("OBS") items (i.e. conversion to credit equivalent amounts of OBS exposures)	223,045,028
6a	Adjustments for prudent valuation adjustments and specific and collective provisions that are allowed to be excluded from exposure measure	(601,452)
7	Other adjustments	3,960,456
8	Leverage ratio exposure measure	3,409,906,362

KDB Asia Limited
Disclosure on Leverage Ratio ("LR")
30-Jun-24

		(a)	(b)
		US\$	
		30-Jun-2024	31-Mar-2024
On-balance sheet exposures			
1	On-balance sheet exposures (excluding those arising from derivative contracts and SFTs, but including collateral)	3,160,952,553	3,229,100,429
2	Less: Asset amounts deducted in determining Tier 1 capital	(15,856)	(10,235)
3	Total on-balance sheet exposures (excluding derivative contracts and SFTs)	3,160,936,697	3,229,090,194
Exposures arising from derivative contracts			
4	Replacement cost associated with all derivative contracts (where applicable net of eligible cash variation margin and/or with bilateral netting)	10,920,261	10,196,987
5	Add-on amounts for PFE associated with all derivative contracts	15,605,828	13,073,695
6	Gross-up for collateral provided in respect of derivative contracts where deducted from the balance sheet assets pursuant to the applicable accounting framework	-	-
7	Less: Deductions of receivables assets for cash variation margin provided under derivative contracts	-	-
8	Less: Exempted CCP leg of client-cleared trade exposures	-	-
9	Adjusted effective notional amount of written credit-related derivative contracts	-	-
10	Less: Adjusted effective notional offsets and add-on deductions for written credit-related derivative contracts	-	-
11	Total exposures arising from derivative contracts	26,526,089	23,270,682
Exposures arising from SFTs			
12	Gross SFT assets (with no recognition of netting), after adjusting for sale accounting transactions	-	-
13	Less: Netted amounts of cash payables and cash receivables of gross SFT assets	-	-
14	CCR exposure for SFT assets	-	-
15	Agent transaction exposures	-	-
16	Total exposures arising from SFTs	-	-
Other off-balance sheet exposures			
17	Off-balance sheet exposure at gross notional amount	475,484,056	448,460,525
18	Less: Adjustments for conversion to credit equivalent amounts	(252,439,028)	(240,586,893)
19	Off-balance sheet items	223,045,028	207,873,632
Capital and total exposures			
20	Tier 1 capital	582,726,922	563,384,487
20a	Total exposures before adjustments for specific and collective provisions	3,410,507,814	3,460,234,508
20b	Adjustments for specific and collective provisions	(601,452)	(562,142)
21	Total exposures after adjustments for specific and collective provisions	3,409,906,362	3,459,672,366
Leverage ratio			
22	Leverage ratio	17.09%	16.28%

KDB Asia Limited
Disclosure on credit quality of exposures
30-Jun-24

		(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Gross carrying amounts of		Allowances/ impairment	Of which ECL accounting provisions for credit losses on STC approach exposures		Of which ECL accounting provisions for credit losses on IRB approach exposures	Net values (a+b-c)
		Defaulted exposures	Non-defaulted exposures		Allocated in regulatory category of specific provisions	Allocated in regulatory category of collective provisions		
		US\$	US\$	US\$	US\$	US\$	US\$	US\$
1	Loans	9,760,000	1,960,124,025	15,271,924	-	-	-	1,954,612,101
2	Debt securities	-	876,166,878	634,401	-	-	-	875,532,477
3	Off-balance sheet exposures	-	365,852,841	601,452	-	-	-	365,251,389
4	Total	9,760,000	3,202,143,744	16,507,777	-	-	-	3,195,395,967

KDB Asia Limited**Disclosure on changes in defaulted loans and debt securities****30-Jun-24**

		(a)
		US\$
1	Defaulted loans and debt securities at end of the previous reporting period	16,101,878
2	Loans and debt securities that have defaulted since the last reporting period	-
3	Returned to non-defaulted status	-
4	Amounts written off	-
5	Other changes	(6,341,878)
6	Defaulted loans and debt securities at end of the current reporting period	9,760,000

KDB Asia Limited**Disclosure on overview of recognized credit risk mitigation****30-Jun-24**

		(a)	(b1)	(b)	(d)	(f)
		Exposures unsecured: carrying amount	Exposures to be secured	Exposures secured by recognized collateral	Exposures secured by recognized guarantees	Exposures secured by recognized credit derivative contracts
		US\$	US\$	US\$	US\$	US\$
1	Loans	1,855,927,555	98,684,546	-	98,684,546	-
2	Debt securities	845,743,448	29,789,029	-	29,789,029	-
3	Total	2,701,671,003	128,473,575	-	128,473,575	-
4	Of which defaulted	9,760,000	-	-	-	-

KDB Asia Limited**Disclosure on credit risk exposures and effects of recognized credit risk mitigations - BSC approach**

30-Jun-24

		(a)	(b)	(c)	(d)	(e)	(f)
		Exposures pre-CCF and pre-CRM		Exposures post-CCF and post-CRM		RWA and RWA density	
		On-balance sheet amount	Off-balance sheet amount	On-balance sheet amount	Off-balance sheet amount	RWA	RWA density
Exposure classes		US\$	US\$	US\$	US\$	US\$	Percentage
1	Sovereign exposures	67,327,132	-	67,327,132	-	20,887,547	31%
2	PSE exposures	146,751,150	-	146,751,150	-	29,350,230	20%
3	Multilateral development bank exposures	-	-	-	-	-	0%
4	Bank exposures	932,993,132	-	833,826,222	-	218,478,548	26%
5	Cash items	-	-	-	-	-	0%
6	Exposures in respect of failed delivery on transactions entered into on a basis other than a delivery-versus-payment basis	-	-	-	-	-	0%
7	Residential mortgage loans	-	-	-	-	-	0%
8	Other exposures	1,978,602,667	233,915,234	2,011,621,169	208,880,285	2,220,501,454	100%
9	Significant exposures to commercial entities	-	-	-	-	-	0%
10	Total	3,125,674,081	233,915,234	3,059,525,673	208,880,285	2,489,217,779	76%

KDB Asia Limited**Disclosure on credit risk exposures by asset classes and by risk weights - BSC approach****30-Jun-24**

	Risk Weight	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		0%	10%	20%	35%	50%	100%	250%	Others	Total credit risk exposures amount (post CCF and post CRM)
Exposure class		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
1	Sovereign exposures	-	24,673,641	30,291,635	-	-	12,361,856	-	-	67,327,132
2	PSE exposures	-	-	146,751,150	-	-	-	-	-	146,751,150
3	Multilateral development bank exposures	-	-	-	-	-	-	-	-	-
4	Bank exposures	-	-	769,184,592	-	-	64,641,630	-	-	833,826,222
5	Cash items	-	-	-	-	-	-	-	-	-
6	Exposures in respect of failed delivery on transactions entered into on a basis other than a delivery-versus-payment basis	-	-	-	-	-	-	-	-	-
7	Residential mortgage loans	-	-	-	-	-	-	-	-	-
8	Other exposures	-	-	9,798,000	-	199,082,285	2,011,621,169	-	-	2,220,501,454
9	Significant exposures to commercial entities	-	-	-	-	-	-	-	-	-
10	Total	-	24,673,641	956,025,377	-	199,082,285	2,088,624,655	-	-	3,268,405,958

KDB Asia Limited**Disclosure on analysis of counterparty default risk exposures (other than those to CCPs) by approaches**

30-Jun-24

		(a)	(b)	(c)	(d)	(e)	(f)
		Replacement cost (RC)	PFE	Effective EPE	Alpha (α) used for computing default risk exposure	Default risk exposure after CRM	RWA
		US\$	US\$	US\$		US\$	US\$
1	SA-CCR approach (for derivative contracts)	6,943,949	7,141,102		1.4	19,719,072	3,943,814
1a	CEM (for derivative contracts)	-	-		1.4	-	-
2	IMM (CCR) approach			-	-	-	-
3	Simple approach (for SFTs)					-	-
4	Comprehensive approach (for SFTs)					-	-
5	VaR (for SFTs)					-	-
6	Total						3,943,814

KDB Asia Limited
Disclosure on CVA capital charge
30-Jun-24

		(a)	(b)
		EAD post CRM	RWA
		US\$	US\$
	Netting sets for which CVA capital charge is calculated by the advanced CVA method	-	-
1	(i) VaR (after application of multiplication factor if applicable)		-
2	(ii) Stressed VaR (after application of multiplication factor if applicable)		-
3	Netting sets for which CVA capital charge is calculated by the standardized CVA method	25,154,128	5,033,718
4	Total	25,154,128	5,033,718

KDB Asia Limited**Disclosure on counterparty default risk exposures (other than those to CCPs) by asset classes and by risk weights - BSC approach****30-Jun-24**

		(a)	(b)	(c)	(ca)	(d)	(f)	(ga)	(h)	(i)
	Risk Weight	0%	10%	20%	35%	50%	100%	250%	Others	Total default risk exposure after CRM
	Exposure class	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
1	Sovereign exposures	-	-	-	-	-	-	-	-	-
2	PSE exposures	-	-	-	-	-	-	-	-	-
3	Multilateral development bank exposures	-	-	-	-	-	-	-	-	-
4	Bank exposures	-	-	19,719,072	-	-	-	-	-	19,719,072
5	CIS exposures	-	-	-	-	-	-	-	94,477,895	94,477,895
6	Other exposures	-	-	-	-	-	-	-	-	-
7	Significant exposures to commercial entities	-	-	-	-	-	-	-	-	-
8	Total	-	-	19,719,072	-	-	-	-	94,477,895	114,196,967

KDB Asia Limited**Disclosure on composition of collateral for counterparty default risk exposures (including those for contracts or transactions cleared through CCPs)****30-Jun-24**

	(a)	(b)	(c)	(d)	(e)	(f)
	Derivative contracts				SFTs	
	Fair value of recognized collateral received		Fair value of posted collateral		Fair value of recognized collateral received	Fair value of posted collateral
	Segregated	Unsegregated	Segregated	Unsegregated		
	US\$	US\$	US\$	US\$	US\$	US\$
Cash - domestic currency	-	-	-	-	-	-
Cash - other currencies	-	-	-	-	-	-
Domestic sovereign debt	-	-	-	-	-	-
Other sovereign debt	-	-	-	-	-	-
Government agency debt	-	-	-	-	-	-
Bank bonds	-	-	-	-	-	-
Corporate bonds	-	-	-	-	-	-
Equity securities	-	-	-	-	-	-
Other collateral	-	-	-	-	-	-
Total	-	-	-	-	-	-

There are no collateral posted nor recognized collateral received in the context of derivative contracts nor SFTs during the period.

KDB Asia Limited**Disclosure on credit-related derivatives contracts****30-Jun-24**

	(a)	(b)
	Protection bought	Protection sold
	US\$	US\$
Notional amounts		
Single-name credit default swaps	-	-
Index credit default swaps	-	-
Total return swaps	-	-
Credit-related options	-	-
Other credit-related derivative contracts	-	-
Total notional amounts	-	-
Fair values		
Positive fair value (asset)	-	-
Negative fair value (liability)	-	-

There are no credit-related derivatives contracts during the period.

KDB Asia Limited

Disclosure on exposures to CCPs

30-Jun-24

		(a)	(b)
		Exposure after CRM	RWA
		US\$	US\$
1	Exposures of the AI as clearing member or clearing client to qualifying CCPs (total)		108,701
2	Default risk exposures to qualifying CCPs (excluding items disclosed in rows 7 to 10), of which:	5,435,056	108,701
3	(i) OTC derivative transactions	5,435,056	108,701
4	(ii) Exchange-traded derivative contracts	-	-
5	(iii) Securities financing transactions	-	-
6	(iv) Netting sets subject to valid cross-product netting agreements	-	-
7	Segregated initial margin	-	
8	Unsegregated initial margin	-	-
9	Funded default fund contributions	-	-
10	Unfunded default fund contributions	-	-
11	Exposures of the AI as clearing member or clearing client to non-qualifying CCPs (total)		-
12	Default risk exposures to non-qualifying CCPs (excluding items disclosed in rows 17 to 20), of which:	-	-
13	(i) OTC derivative transactions	-	-
14	(ii) Exchange-traded derivative contracts	-	-
15	(iii) Securities financing transactions	-	-
16	(iv) Netting sets subject to valid cross-product netting agreements	-	-
17	Segregated initial margin	-	
18	Unsegregated initial margin	-	-
19	Funded default fund contributions	-	-
20	Unfunded default fund contributions	-	-

KDB Asia Limited
Securitization exposures in banking book
30-Jun-24

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Acting as originator (excluding sponsor)			Acting as sponsor			Acting as investor		
		Traditional	Synthetic	Sub-total	Traditional	Synthetic	Sub-total	Traditional	Synthetic	Sub-total
		US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
1	Retail (total) – of which:	-	-	-	-	-	-	-	-	-
2	re-securitization exposures	-	-	-	-	-	-	-	-	-
3	Wholesale (total) – of which:	-	-	-	-	-	-	46,154,777	-	46,154,777
4	renewable energy	-	-	-	-	-	-	28,078,670	-	28,078,670
5	automotive and equipment	-	-	-	-	-	-	18,076,107	-	18,076,107
6	re-securitization exposures	-	-	-	-	-	-	-	-	-

KDB Asia Limited

Securitization exposures in banking book and associated capital requirements – where AI acts as investor

30-Jun-24

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Exposure values (by RW bands)					Exposure values (by regulatory approach)				RWAs (by regulatory approach)				Capital charges after cap			
	≤20% RW	>20% to 50% RW	>50% to 100% RW	>100% to <1250% RW	1250% RW	SEC-IRBA	SEC-ERB A (incl. IAA)	SEC-SA	SEC-FBA	SEC-IRBA	SEC-ERB A (incl. IAA)	SEC-SA	SEC-FBA	SEC-IRBA	SEC-ERB A (incl. IAA)	SEC-SA	SEC-FBA
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
1	Total exposures	27,297,168	8,857,609	10,000,000	-	-	46,154,777	-	-	-	16,209,597	-	-	-	-	-	-
2	Traditional securitization	27,297,168	8,857,609	10,000,000	-	-	46,154,777	-	-	-	16,209,597	-	-	-	-	-	-
3	Of which securitization	27,297,168	8,857,609	10,000,000	-	-	46,154,777	-	-	-	16,209,597	-	-	-	-	-	-
4	Of which retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Of which wholesale	27,297,168	8,857,609	10,000,000	-	-	46,154,777	-	-	-	16,209,597	-	-	-	-	-	-
6	Of which re-securitization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Of which senior	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Of which non-senior	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Synthetic securitization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Of which securitization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Of which retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Of which wholesale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Of which re-securitization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Of which senior	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Of which non-senior	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KDB Asia Limited**Disclosure on market risk under STM approach**

30-Jun-24

		(a)
		RWA
		US\$
	Outright product exposures	
1	Interest rate exposures (general and specific risk)	12,658,654
2	Equity exposures (general and specific risk)	-
3	Foreign exchange (including gold) exposures	2,248,397
4	Commodity exposures	-
	Option exposures	
5	Simplified approach	-
6	Delta-plus approach	-
7	Other approach	-
8	Securitization exposures	-
9	Total	14,907,051