

HSBC HOLDINGS PLC

Global Business Resegmentation Reconciliation

4Q 2016

The financial information on which this supplement is based is unaudited and has been prepared in accordance with HSBC's significant accounting policies as described in the *Annual Report and Accounts 2016*. The financial information does not constitute financial statements prepared in accordance with International Financial Reporting Standards ('IFRSs'), is not complete and should be read in conjunction with the *Annual Report and Accounts 2016*, the *Interim Report 2016*, and other reports and financial information published by HSBC.

All information is on a reported basis.

Year ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	14,445	(640)	-	98	-	13	13,916
Net fee income	5,046	(1)	-	(53)	-	1	4,993
Net trading income	312	108	-	9	-	19	448
Other income	275	55	7	30	756	(142)	981
Net operating income before loan impairment charges and other credit risk provisions	20,078	(478)	7	84	756	(109)	20,338
Loan impairment (charges)/recoveries and other credit risk provisions	(1,761)	128	-	-	-	-	(1,633)
Net operating income	18,317	(350)	7	84	756	(109)	18,705
Total operating expenses	(14,926)	1,072	-	(8)	-	(276)	(14,138)
Operating profit	3,391	722	7	76	756	(385)	4,567
Share of profit in associates and joint ventures	363	-	(343)	-	-	-	20
Profit before tax	3,754	722	(336)	76	756	(385)	4,587
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(138)	115	-	-	-	23	-
Gain on disposal of our membership interest in Visa - Europe	354	-	-	-	-	-	354
Gain on disposal of our membership interest in Visa - US	116	(44)	-	-	-	-	72
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(137)	137	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	216	-	-	-	769	-	985
	411	208	-	-	769	23	1,411
LICs							
Trading results from disposed-of operations in Brazil	(462)	-	-	-	-	-	(462)
	(462)	-	-	-	-	-	(462)
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(486)	93	-	-	-	-	(393)
Costs to establish UK ring-fenced bank	(2)	-	-	-	-	-	(2)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(587)	587	-	-	-	-	-
UK customer redress programmes	(498)	-	-	-	-	1	(497)
Trading results from disposed-of operations in Brazil	(805)	-	-	-	-	-	(805)
	(2,378)	680	-	-	-	1	(1,697)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	411	208	-	-	769	23	1,411
LICs	(462)	-	-	-	-	-	(462)
Operating expenses	(2,378)	680	-	-	-	1	(1,697)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(2,429)	888	-	-	769	24	(748)
Balance Sheet Data							
At 31 Dec 2016							
Loans and advances to customers (net)	311,520	(5,464)	-	-	-	-	306,056
Customer accounts	590,502	-	-	-	-	-	590,502
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ²	132.6	(15.5)	(2.0)	-	-	-	115.1

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2016	Commercial Banking							Reported
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Other Reallocations	
					\$m	\$m		
Net interest income	9,193	-	-	(98)	-	(224)	8,871	
Net fee income	3,731	3	-	53	-	(115)	3,672	
Net trading income	494	-	-	(9)	-	(13)	472	
Other income	(37)	(6)	-	(30)	532	(69)	390	
Net operating income before loan impairment charges and other credit risk provisions	13,381	(3)	-	(84)	532	(421)	13,405	
Loan impairment (charges)/recoveries and other credit risk provisions	(1,276)	-	-	-	-	4	(1,272)	
Net operating income	12,105	(3)	-	(84)	532	(417)	12,133	
Total operating expenses	(6,008)	-	1	8	-	(88)	(6,087)	
Operating profit	6,097	(3)	1	(76)	532	(505)	6,046	
Share of profit in associates and joint ventures	1,462	-	(1,462)	-	-	-	-	
Profit before tax	7,559	(3)	(1,461)	(76)	532	(505)	6,046	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	230	-	-	-	-	-	230	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	(252)	-	-	-	541	-	289	
	(22)	-	-	-	541	-	519	
LICs								
Trading results from disposed-of operations in Brazil	(273)	-	-	-	-	-	(273)	
	(273)	-	-	-	-	-	(273)	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(62)	-	-	-	-	-	(62)	
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	(34)	-	-	-	-	-	(34)	
Trading results from disposed-of operations in Brazil	(155)	-	-	-	-	-	(155)	
	(252)	-	-	-	-	-	(252)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	(1)	-	1	-	-	-	-	
	(1)	-	1	-	-	-	-	
Profit/(loss) before tax								
Revenue	(22)	-	-	-	541	-	519	
LICs	(273)	-	-	-	-	-	(273)	
Operating expenses	(252)	-	-	-	-	-	(252)	
Share of profit in associates and joint ventures	(1)	-	1	-	-	-	-	
	(548)	-	1	-	541	-	(6)	
Balance Sheet Data								
At 31 Dec 2016								
Loans and advances to customers (net)	281,930	-	-	-	-	-	281,930	
Customer accounts	341,729	-	-	-	-	-	341,729	
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	
Risk-weighted assets ²	298.0	-	(9.6)	-	-	(12.5)	275.9	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2016	Global Banking and Markets							
	Historical Basis	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	6,871	(2,148)	60	-	-	238	5,021	
Net fee income	3,305	(6)	5	-	-	116	3,420	
Net trading income	8,629	(2,086)	(67)	-	-	13	6,489	
Other income	(1,679)	1,529	7	-	424	2	283	
Net operating income before loan impairment charges and other credit risk provisions	17,126	(2,711)	5	-	424	369	15,213	
Loan impairment (charges)/recoveries and other credit risk provisions	(355)	-	(113)	-	-	(3)	(471)	
Net operating income	16,771	(2,711)	(108)	-	424	366	14,742	
Total operating expenses	(9,281)	349	75	-	-	(445)	(9,302)	
Operating profit	7,490	(2,362)	(33)	-	424	(79)	5,440	
Share of profit in associates and joint ventures	527	-	-	(527)	-	-	-	
Profit before tax	8,017	(2,362)	(33)	(527)	424	(79)	5,440	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	26	-	-	-	-	-	26	
Fair value movements on non-qualifying hedges	(33)	33	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	(199)	43	-	-	424	-	268	
	(206)	76	-	-	424	-	294	
LICs								
Trading results from disposed-of operations in Brazil	(13)	-	-	-	-	-	(13)	
	(13)	-	-	-	-	-	(13)	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(233)	-	-	-	-	-	(233)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	(94)	-	-	-	-	-	(94)	
UK customer redress programmes	(28)	-	-	-	-	-	(28)	
Trading results from disposed-of operations in Brazil	(84)	1	-	-	-	-	(83)	
	(439)	1	-	-	-	-	(438)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(206)	76	-	-	424	-	294	
LICs	(13)	-	-	-	-	-	(13)	
Operating expenses	(439)	1	-	-	-	-	(438)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(658)	77	-	-	424	-	(157)	
Balance Sheet Data								
At 31 Dec 2016								
Loans and advances to customers (net)	229,830	(2,563)	(1,412)	-	-	-	225,855	
Customer accounts	269,356	(12,410)	(852)	-	-	1	256,095	
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	
Risk-weighted assets ²	362.9	(46.6)	(22.2)	(6.2)	-	12.5	300.4	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

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Year ended 31 Dec 2016	Global Private Banking					
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	763	48	-	-	5	816
Net fee income	753	-	-	-	-	753
Net trading income	315	(130)	-	-	-	185
Other income	(1)	(12)	-	5	(1)	(9)
Net operating income before loan impairment charges and other credit risk provisions	1,830	(94)	-	5	4	1,745
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	1
Net operating income	1,831	(94)	-	5	4	1,746
Total operating expenses	(5,058)	20	-	-	(36)	(5,074)
Operating profit	(3,227)	(74)	-	5	(32)	(3,328)
Share of profit in associates and joint ventures	1	-	(1)	-	-	-
Profit before tax	(3,226)	(74)	(1)	5	(32)	(3,328)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	(26)	-	-	-	-	(26)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	2	-	-	-	-	2
Trading results from disposed-of operations in Brazil	7	-	-	5	-	12
	(17)	-	-	5	-	(12)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	(10)	-	-	-	-	(10)
Costs to achieve	(6)	-	-	-	-	(6)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	(3,240)	-	-	-	-	(3,240)
Regulatory (provisions)/releases in GPB	(341)	-	-	-	-	(341)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(8)	-	-	-	-	(8)
	(3,605)	-	-	-	-	(3,605)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(17)	-	-	5	-	(12)
LICs	-	-	-	-	-	-
Operating expenses	(3,605)	-	-	-	-	(3,605)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(3,622)	-	-	5	-	(3,617)
Balance Sheet Data						
At 31 Dec 2016						
Loans and advances to customers (net)	35,456	-	-	-	-	35,456
Customer accounts	69,850	-	-	-	-	69,850
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ²	16.2	(0.8)	(0.1)	-	-	15.3

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

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Other / Corporate Centre						
Year ended 31 Dec 2016	Other Historical	Inter-segment	Business		Reported	Total
	Basis	elimination	Reclassifications to	Other Reallocations		
	\$m	Historical Basis	Corporate Centre ¹	\$m	\$m	\$m
Net interest income	(947)	(512)	2,680	(32)	1,189	29,813
Net fee income	(58)	-	(1)	(2)	(61)	12,777
Net trading income	(810)	512	2,175	(19)	1,858	9,452
Other income	3,814	(6,448)	(3,297)	210	(5,721)	(4,076)
Net operating income before loan impairment charges and other credit risk provisions	1,999	(6,448)	1,557	157	(2,735)	47,966
Loan impairment (charges)/recoveries and other credit risk provisions	(9)	-	(15)	(1)	(25)	(3,400)
Net operating income	1,990	(6,448)	1,542	156	(2,760)	44,566
Total operating expenses	(10,983)	6,448	(1,517)	845	(5,207)	(39,808)
Operating profit	(8,993)	-	25	1,001	(7,967)	4,758
Share of profit in associates and joint ventures	1	-	2,333	-	2,334	2,354
Profit before tax	(8,992)	-	2,358	1,001	(5,633)	7,112
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	26
Fair value movements on non-qualifying hedges	(516)	-	(148)	(23)	(687)	(687)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	584
Gain on disposal of our membership interest in Visa - US	-	-	44	-	44	116
Own credit spread	(1,792)	-	-	-	(1,792)	(1,792)
Portfolio disposals	-	-	(137)	-	(137)	(163)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	(29)	(17)	(1,782)	-	(1,828)	(274)
	(2,337)	(17)	(2,023)	(23)	(4,400)	(2,188)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(748)
	-	-	-	-	-	(748)
Operating expenses						
Costs associated with portfolio disposals	(18)	-	-	-	(18)	(28)
Costs to achieve	(2,331)	-	(93)	-	(2,424)	(3,118)
Costs to establish UK ring-fenced bank	(220)	-	-	-	(220)	(223)
Impairment of GPB - Europe goodwill	-	-	-	-	-	(3,240)
Regulatory (provisions)/releases in GPB	(3)	-	-	-	(3)	(344)
Settlements and provisions in connection with legal matters	-	-	(587)	-	(587)	(681)
UK customer redress programmes	1	-	-	(1)	-	(559)
Trading results from disposed-of operations in Brazil	(24)	17	(1)	-	(8)	(1,059)
	(2,595)	17	(681)	(1)	(3,260)	(9,252)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	(1)	-	(1)	(1)
	-	-	(1)	-	(1)	(1)
Profit/(loss) before tax						
Revenue	(2,337)	(17)	(2,023)	(23)	(4,400)	(2,188)
LICs	-	-	-	-	-	(748)
Operating expenses	(2,595)	17	(681)	(1)	(3,260)	(9,252)
Share of profit in associates and joint ventures	-	-	(1)	-	(1)	(1)
	(4,932)	-	(2,705)	(24)	(7,661)	(12,189)
Balance Sheet Data						
At 31 Dec 2016						
Loans and advances to customers (net)	2,768	-	9,439	-	12,207	861,504
Customer accounts	949	-	13,262	(1)	14,210	1,272,386
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ²	47.5	-	103.0	-	150.5	857.2

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

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Year ended 31 Dec 2015	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other	Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	15,926	(1,033)	-	76	-	(2)	14,967
Net fee income	6,218	4	-	(47)	-	1	6,176
Net trading income	521	31	-	(4)	-	(25)	523
Other income	851	172	-	31	-	(96)	958
Net operating income before loan impairment charges and other credit risk provisions	23,516	(826)	-	56	-	(122)	22,624
Loan impairment (charges)/recoveries and other credit risk provisions	(1,939)	62	-	-	-	(1)	(1,878)
Net operating income	21,577	(764)	-	56	-	(123)	20,746
Total operating expenses	(17,020)	1,384	-	(3)	-	(331)	(15,970)
Operating profit	4,557	620	-	53	-	(454)	4,776
Share of profit in associates and joint ventures	410	-	(386)	-	-	(1)	23
Profit before tax	4,967	620	(386)	53	-	(455)	4,799
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(90)	115	-	-	-	(25)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(214)	214	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(22)	-	-	-	-	-	(22)
Trading results from disposed-of operations in Brazil	2,239	-	-	-	-	-	2,239
	1,913	329	-	-	-	(25)	2,217
LIcs							
Trading results from disposed-of operations in Brazil	(731)	-	-	-	-	-	(731)
	(731)	-	-	-	-	-	(731)
Operating expenses							
Costs to achieve	(198)	44	-	-	-	1	(153)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	(32)	23	-	-	-	-	(9)
Settlements and provisions in connection with legal matters	(700)	700	-	-	-	-	-
UK customer redress programmes	(541)	-	-	-	-	-	(541)
Trading results from disposed-of operations in Brazil	(1,822)	-	-	-	-	-	(1,822)
	(3,293)	767	-	-	-	1	(2,525)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	1,913	329	-	-	-	(25)	2,217
LIcs	(731)	-	-	-	-	-	(731)
Operating expenses	(3,293)	767	-	-	-	1	(2,525)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(2,111)	1,096	-	-	-	(24)	(1,039)
Balance Sheet Data							
At 31 Dec 2015							
Loans and advances to customers (net)	340,009	(18,260)	-	-	-	-	321,749
Customer accounts	584,872	-	-	-	-	-	584,872
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	189.5	(39.5)	(19.3)	-	-	-	130.7

¹ Originally reported in the 2015 Annual Report and Accounts. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2015	Commercial Banking						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance to RBWM \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	9,859	-	-	(76)	-	(348)	9,435
Net fee income	4,190	6	-	47	-	(174)	4,069
Net trading income	555	-	-	4	-	(28)	531
Other income	266	(15)	-	(31)	-	(57)	163
Net operating income before loan impairment charges and other credit risk provisions	14,870	(9)	-	(56)	-	(607)	14,198
Loan impairment (charges)/recoveries and other credit risk provisions	(1,770)	-	-	-	-	9	(1,761)
Net operating income	13,100	(9)	-	(56)	-	(598)	12,437
Total operating expenses	(6,744)	1	-	3	-	(112)	(6,852)
Operating profit	6,356	(8)	-	(53)	-	(710)	5,585
Share of profit in associates and joint ventures	1,617	-	(1,617)	-	-	-	-
Profit before tax	7,973	(8)	(1,617)	(53)	-	(710)	5,585
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	1	-	-	-	-	(1)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(18)	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	712	-	-	-	-	-	712
	695	-	-	-	-	(1)	694
LICs							
Trading results from disposed-of operations in Brazil	(262)	-	-	-	-	-	(262)
	(262)	-	-	-	-	-	(262)
Operating expenses							
Costs to achieve	(163)	-	-	-	-	-	(163)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	(5)	-	-	-	-	-	(5)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(18)	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	(434)	-	-	-	-	-	(434)
	(620)	-	-	-	-	-	(620)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	(1)	-	1	-	-	-	-
	(1)	-	1	-	-	-	-
Profit/(loss) before tax							
Revenue	695	-	-	-	-	(1)	694
LICs	(262)	-	-	-	-	-	(262)
Operating expenses	(620)	-	-	-	-	-	(620)
Share of profit in associates and joint ventures	(1)	-	1	-	-	-	-
	(188)	-	1	-	-	(1)	(188)
Balance Sheet Data							
At 31 Dec 2015							
Loans and advances to customers (net)	302,240	-	-	-	-	(14,572)	287,668
Customer accounts	361,701	-	-	-	-	(13,503)	348,198
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	421.0	-	(103.2)	-	-	(15.6)	302.2

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² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2015	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m			\$m	\$m	
Net interest income	6,931	(2,192)	(141)	-	-	348	4,946	
Net fee income	3,375	67	13	-	-	175	3,630	
Net trading income	7,169	(189)	(9)	-	-	28	6,999	
Other income	758	(424)	61	-	-	2	397	
Net operating income before loan impairment charges and other credit risk provisions	18,233	(2,738)	(76)	-	-	553	15,972	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(38)	-	-	(9)	(47)	
Net operating income	18,233	(2,738)	(114)	-	-	544	15,925	
Total operating expenses	(10,834)	437	104	-	-	(474)	(10,767)	
Operating profit	7,399	(2,301)	(10)	-	-	70	5,158	
Share of profit in associates and joint ventures	511	-	-	(511)	-	-	-	
Profit before tax	7,910	(2,301)	(10)	(511)	-	70	5,158	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	230	-	-	-	-	-	230	
Fair value movements on non-qualifying hedges	(31)	31	-	-	-	-	-	
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	490	(6)	-	-	-	-	482	
	689	23	-	-	-	-	712	
LICs								
Trading results from disposed-of operations in Brazil	28	-	-	-	-	-	28	
	28	-	-	-	-	-	28	
Operating expenses								
Costs to achieve	(69)	-	-	-	-	-	(69)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Restructuring and other related costs	(22)	-	-	-	-	-	(22)	
Settlements and provisions in connection with legal matters	(949)	-	-	-	-	-	(949)	
UK customer redress programmes	19	-	-	-	-	-	19	
Trading results from disposed-of operations in Brazil	(234)	12	-	-	-	-	(222)	
	(1,255)	12	-	-	-	-	(1,243)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	689	23	-	-	-	-	712	
LICs	28	-	-	-	-	-	28	
Operating expenses	(1,255)	12	-	-	-	-	(1,243)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(538)	35	-	-	-	-	(503)	
Balance Sheet Data								
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	236,932	(1,378)	(1,920)	-	-	14,572	248,206	
Customer accounts	261,728	(11,928)	(501)	-	-	13,503	262,802	
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	
Risk-weighted assets ³	440.6	(59.3)	(29.8)	(36.8)	-	15.6	330.3	

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² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

**HSBC
Group**

Year ended 31 Dec 2015	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		\$m	\$m	\$m	\$m	Other Reallocations	
Net interest income	870	28	-	-	-	-	898
Net fee income	959	-	-	-	-	-	959
Net trading income	325	(113)	-	-	-	(1)	211
Other income	18	(9)	-	-	-	(1)	8
Net operating income before loan impairment charges and other credit risk provisions	2,172	(94)	-	-	-	(2)	2,076
Loan impairment (charges)/recoveries and other credit risk provisions	(12)	(1)	-	-	-	-	(13)
Net operating income	2,160	(95)	-	-	-	(2)	2,063
Total operating expenses	(1,832)	21	-	-	-	(29)	(1,840)
Operating profit	328	(74)	-	-	-	(31)	223
Share of profit in associates and joint ventures	16	-	(16)	-	-	-	-
Profit before tax	344	(74)	(16)	-	-	(31)	223
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	1	-	-	-	-	(1)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	30	-	-	-	-	-	30
Trading results from disposed-of operations in Brazil	29	-	-	-	-	-	29
	60	-	-	-	-	(1)	59
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(16)	-	-	-	-	-	(16)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	(171)	-	-	-	-	-	(171)
Restructuring and other related costs	(18)	-	-	-	-	-	(18)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(23)	-	-	-	-	-	(23)
	(228)	-	-	-	-	-	(228)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	60	-	-	-	-	(1)	59
LICs	-	-	-	-	-	-	-
Operating expenses	(228)	-	-	-	-	-	(228)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(168)	-	-	-	-	(1)	(169)
Balance Sheet Data							
At 31 Dec 2015							
Loans and advances to customers (net)	42,942	-	-	-	-	-	42,942
Customer accounts	80,404	-	-	-	-	-	80,404
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	19.3	(1.0)	(0.3)	-	-	-	18.0

¹ Originally reported in the 2015 Annual Report and Accounts. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Other / Corporate Centre						
Year ended 31 Dec 2015	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	Total
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(710)	(345)	3,338	2	2,285	32,531
Net fee income	(37)	-	(90)	(2)	(129)	14,705
Net trading income	(192)	345	280	26	459	8,723
Other income	8,543	(6,595)	215	152	2,315	3,841
Net operating income before loan impairment charges and other credit risk provisions	7,604	(6,595)	3,743	178	4,930	59,800
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(23)	1	(22)	(3,721)
Net operating income	7,604	(6,595)	3,720	179	4,908	56,079
Total operating expenses	(9,933)	6,595	(1,947)	946	(4,339)	(39,768)
Operating profit	(2,329)	-	1,773	1,125	569	16,311
Share of profit in associates and joint ventures	2	-	2,530	1	2,533	2,556
Profit before tax	(2,327)	-	4,303	1,126	3,102	18,867
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	230
Fair value movements on non-qualifying hedges	(208)	-	(146)	27	(327)	(327)
Gain on the partial sale of shareholding in Industrial Bank	1,372	-	-	-	1,372	1,372
Own credit spread	1,002	-	-	-	1,002	1,002
Portfolio disposals	-	-	(214)	-	(214)	(214)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	(10)
Trading results from disposed-of operations in Brazil	96	(34)	8	-	70	3,532
	2,262	(34)	(352)	27	1,903	5,585
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(965)
	-	-	-	-	-	(965)
Operating expenses						
Costs to achieve	(462)	-	(44)	(1)	(507)	(908)
Costs to establish UK ring-fenced bank	(89)	-	-	-	(89)	(89)
Regulatory (provisions)/releases in GPB	(1)	-	-	-	(1)	(172)
Restructuring and other related costs	(40)	-	(23)	-	(63)	(117)
Settlements and provisions in connection with legal matters	-	-	(700)	-	(700)	(1,649)
UK customer redress programmes	(1)	-	-	-	(1)	(541)
Trading results from disposed-of operations in Brazil	(98)	35	(12)	-	(75)	(2,576)
	(691)	35	(779)	(1)	(1,436)	(6,052)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	(1)	-	(1)	(1)
	-	-	(1)	-	(1)	(1)
Profit/(loss) before tax						
Revenue	2,262	(34)	(352)	27	1,903	5,585
LICs	-	-	-	-	-	(965)
Operating expenses	(691)	35	(779)	(1)	(1,436)	(6,052)
Share of profit in associates and joint ventures	-	-	(1)	-	(1)	(1)
	1,571	1	(1,132)	26	466	(1,433)
Balance Sheet Data						
At 31 Dec 2015						
Loans and advances to customers (net)	2,331	-	21,558	-	23,889	924,454
Customer accounts	881	-	12,429	-	13,310	1,289,586
	\$m	\$m	\$m	\$m	\$m	\$m
Risk-weighted assets ³	32.6	-	289.2	-	321.8	1,103.0

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² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2014	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	17,130	(1,390)	-	55	-	(7)	15,788
Net fee income	6,836	4	-	(50)	-	(1)	6,789
Net trading income	(17)	301	-	(1)	-	176	459
Other income	1,200	(252)	-	48	5	19	1,020
Net operating income before loan impairment charges and other credit risk provisions	25,149	(1,337)	-	52	5	187	24,056
Loan impairment (charges)/recoveries and other credit risk provisions	(1,936)	30	-	-	-	1	(1,905)
Net operating income	23,213	(1,307)	-	52	5	188	22,151
Total operating expenses	(18,030)	738	-	(3)	-	(375)	(17,670)
Operating profit	5,183	(569)	-	49	5	(187)	4,481
Share of profit in associates and joint ventures	398	-	(357)	-	-	-	41
Profit before tax	5,581	(569)	(357)	49	5	(187)	4,522
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(493)	317	-	-	-	176	-
Gain/(loss) and trading results from disposals and changes in ownership levels	16	-	-	-	5	-	21
Gain/loss on sale of Bank of Shanghai	-	-	-	-	-	-	-
Impairment of Investment in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	168	(168)	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(568)	-	-	-	-	-	(568)
Trading results from disposed-of operations in Brazil	3,165	-	-	-	-	-	3,165
	2,288	149	-	-	5	176	2,618
LICs							
Trading results from disposals and changes in ownership levels	(2)	-	-	-	-	-	(2)
Trading results from disposed-of operations in Brazil	(775)	-	-	-	-	-	(775)
	(777)	-	-	-	-	-	(777)
Operating expenses							
Charge in relation to settlement agreement with Federal Housing Finance Authority	(17)	17	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	(88)	2	-	-	-	-	(86)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(992)	-	-	-	-	-	(992)
Trading results from disposals and changes in ownership levels	(21)	-	-	-	-	-	(21)
Trading results from disposed-of operations in Brazil	(2,568)	-	-	-	-	-	(2,568)
	(3,686)	19	-	-	-	-	(3,667)
Profit/(loss) before tax							
Revenue	2,288	149	-	-	5	176	2,618
LICs	(777)	-	-	-	-	-	(777)
Operating expenses	(3,686)	19	-	-	-	-	(3,667)
	(2,175)	168	-	-	5	176	(1,826)
Balance Sheet Data							
At 31 Dec 2014							
Loans and advances to customers (net)	360,704	(22,743)	-	-	-	-	337,961
Customer accounts	583,757	-	-	-	-	-	583,757
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	207.2	(55.0)	(18.5)	-	-	-	133.7

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² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2014	Commercial Banking						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance to RBWM \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	10,158	-	-	(55)	-	(309)	9,794
Net fee income	4,570	2	-	50	-	(162)	4,460
Net trading income	616	-	-	1	-	(26)	591
Other income	404	(10)	-	(48)	7	(1)	352
Net operating income before loan impairment charges and other credit risk provisions	15,748	(8)	-	(52)	7	(498)	15,197
Loan impairment (charges)/recoveries and other credit risk provisions	(1,558)	-	-	-	-	7	(1,551)
Net operating income	14,190	(8)	-	(52)	7	(491)	13,646
Total operating expenses	(6,981)	1	-	3	-	(138)	(7,115)
Operating profit	7,209	(7)	-	(49)	7	(629)	6,531
Share of profit in associates and joint ventures	1,605	-	(1,605)	-	-	-	-
Profit before tax	8,814	(7)	(1,605)	(49)	7	(629)	6,531
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	1	-	-	-	-	(1)	-
Gain/(loss) and trading results from disposals and changes in ownership levels	14	-	-	-	7	-	21
Gain/loss on sale of Bank of Shanghai	-	-	-	-	-	-	-
Impairment of Investment in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(24)	-	-	-	-	-	(24)
Trading results from disposed-of operations in Brazil	938	-	-	-	-	-	938
	929	-	-	-	7	(1)	935
LICs							
Trading results from disposals and changes in ownership levels	2	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	(474)	-	-	-	-	-	(474)
	(472)	-	-	-	-	-	(472)
Operating expenses							
Charge in relation to settlement agreement with Federal Housing Finance Authority	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	(37)	-	-	-	-	-	(37)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(138)	-	-	-	-	-	(138)
Trading results from disposals and changes in ownership levels	(14)	-	-	-	-	-	(14)
Trading results from disposed-of operations in Brazil	(553)	-	-	-	-	-	(553)
	(742)	-	-	-	-	-	(742)
Profit/(loss) before tax							
Revenue	929	-	-	-	7	(1)	935
LICs	(472)	-	-	-	-	-	(472)
Operating expenses	(742)	-	-	-	-	-	(742)
	(285)	-	-	-	7	(1)	(279)
Balance Sheet Data							
At 31 Dec 2014							
Loans and advances to customers (net)	313,039	-	-	-	-	(12,296)	300,743
Customer accounts	361,318	-	-	-	-	(10,932)	350,386
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	430.3	(0.1)	(102.4)	-	-	(15.7)	312.1

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² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2014	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet	Legacy Credit to	JV and Associates to	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
		Management to Corporate Centre	Corporate Centre	Corporate Centre			
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	7,022	(2,544)	147	-	-	309	4,934
Net fee income	3,560	41	10	-	-	163	3,774
Net trading income	5,861	(87)	56	-	-	24	5,854
Other income	1,335	(264)	(238)	-	(3)	-	830
Net operating income before loan impairment charges and other credit risk provisions	17,778	(2,854)	(25)	-	(3)	496	15,392
Loan impairment (charges)/recoveries and other credit risk provisions	(365)	-	(349)	-	-	(7)	(721)
Net operating income	17,413	(2,854)	(374)	-	(3)	489	14,671
Total operating expenses	(12,028)	448	714	-	-	(391)	(11,257)
Operating profit	5,385	(2,406)	340	-	(3)	98	3,414
Share of profit in associates and joint ventures	504	-	-	(504)	-	-	-
Profit before tax	5,889	(2,406)	340	(504)	(3)	98	3,414
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(332)	-	-	-	-	-	(332)
Fair value movements on non-qualifying hedges	(8)	8	-	-	-	-	-
Gain/(loss) and trading results from disposals and changes in ownership levels	12	-	-	-	(3)	-	9
Gain/loss on sale of Bank of Shanghai	-	-	-	-	-	-	-
Impairment of Investment in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	667	(57)	-	-	-	-	610
	339	(49)	-	-	(3)	-	287
LICs							
Trading results from disposals and changes in ownership levels	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(246)	-	-	-	-	-	(246)
	(246)	-	-	-	-	-	(246)
Operating expenses							
Charge in relation to settlement agreement with Federal Housing Finance Authority	(533)	-	533	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	(27)	-	-	-	-	-	(27)
Settlements and provisions in connection with legal matters	(1,187)	-	-	-	-	-	(1,187)
UK customer redress programmes	(145)	-	-	-	-	-	(145)
Trading results from disposals and changes in ownership levels	(4)	-	-	-	-	-	(4)
Trading results from disposed-of operations in Brazil	(305)	22	-	-	-	-	(283)
	(2,201)	22	533	-	-	-	(1,646)
Profit/(loss) before tax							
Revenue	339	(49)	-	-	(3)	-	287
LICs	(246)	-	-	-	-	-	(246)
Operating expenses	(2,201)	22	533	-	-	-	(1,646)
	(2,108)	(27)	533	-	(3)	-	(1,605)
Balance Sheet Data							
At 31 Dec 2014							
Loans and advances to customers (net)	254,463	(1,921)	(2,627)	-	-	12,296	262,211
Customer accounts	319,121	(23,839)	(516)	-	-	10,932	305,698
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	516.1	(70.4)	(44.1)	(31.5)	-	15.7	385.8

¹ Originally reported in the 2015 Annual Report and Accounts. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Year ended 31 Dec 2014	Global Private Banking					
	Originally Reported ¹	Balance Sheet		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Management to Corporate Centre	JV and Associates to Corporate Centre	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	994	(77)	-	-	-	917
Net fee income	1,056	-	-	-	-	1,056
Net trading income	294	(32)	-	-	1	263
Other income	33	(21)	-	-	-	12
Net operating income before loan impairment charges and other credit risk provisions	2,377	(130)	-	-	1	2,248
Loan impairment (charges)/recoveries and other credit risk provisions	8	-	-	-	-	8
Net operating income	2,385	(130)	-	-	1	2,256
Total operating expenses	(1,778)	25	-	-	(27)	(1,780)
Operating profit	607	(105)	-	-	(26)	476
Share of profit in associates and joint ventures	19	-	(19)	-	-	-
Profit before tax	626	(105)	(19)	-	(26)	476
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(1)	-	-	-	1	-
Gain/(loss) and trading results from disposals and changes in ownership levels	-	-	-	-	-	-
Gain/loss on sale of Bank of Shanghai	-	-	-	-	-	-
Impairment of Investment in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(40)	-	-	-	-	(40)
Trading results from disposed-of operations in Brazil	35	-	-	-	-	35
	(6)	-	-	-	1	(5)
LICs						
Trading results from disposals and changes in ownership levels	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(5)	-	-	-	-	(5)
	(5)	-	-	-	-	(5)
Operating expenses						
Charge in relation to settlement agreement with Federal Housing Finance Authority	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	(65)	-	-	-	-	(65)
Restructuring and other related costs	(6)	(1)	-	-	-	(7)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposals and changes in ownership levels	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(32)	-	-	-	-	(32)
	(103)	(1)	-	-	-	(104)
Profit/(loss) before tax						
Revenue	(6)	-	-	-	1	(5)
LICs	(5)	-	-	-	-	(5)
Operating expenses	(103)	(1)	-	-	-	(104)
	(114)	(1)	-	-	1	(114)
Balance Sheet Data						
At 31 Dec 2014						
Loans and advances to customers (net)	44,102	-	-	-	-	44,102
Customer accounts	85,465	-	-	-	-	85,465
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	20.8	(1.7)	(0.2)	-	-	18.9

¹ Originally reported in the 2015 Annual Report and Accounts. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Other / Corporate Centre						
Year ended 31 Dec 2014	Other Originally	Inter-segment	Business	Other Reallocations	Restated	Total
	Reported ¹	Originally Reported ¹	Reclassifications to Corporate Centre ²			
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(501)	(98)	3,864	7	3,272	34,705
Net fee income	(65)	-	(57)	-	(122)	15,957
Net trading income	(92)	98	(238)	(175)	(407)	6,760
Other income	7,023	(6,169)	776	(18)	1,612	3,826
Net operating income before loan impairment charges and other credit risk provisions	6,365	(6,169)	4,345	(186)	4,355	61,248
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	319	(1)	318	(3,851)
Net operating income	6,365	(6,169)	4,664	(187)	4,673	57,397
Total operating expenses	(8,601)	6,169	(1,926)	931	(3,427)	(41,249)
Operating profit	(2,236)	-	2,738	744	1,246	16,148
Share of profit in associates and joint ventures	6	-	2,485	-	2,491	2,532
Profit before tax	(2,230)	-	5,223	744	3,737	18,680
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(332)
Fair value movements on non-qualifying hedges	(40)	-	(325)	(176)	(541)	(541)
Gain/(loss) and trading results from disposals and changes in ownership levels	(33)	-	(9)	-	(42)	9
Gain/loss on sale of Bank of Shanghai	428	-	-	-	428	428
Impairment of investment in Industrial Bank	(271)	-	-	-	(271)	(271)
Own credit spread	417	-	-	-	417	417
Portfolio disposals	-	-	168	-	168	168
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	(632)
Trading results from disposed-of operations in Brazil	76	(59)	57	-	74	4,822
	577	(59)	(109)	(176)	233	4,068
LICs						
Trading results from disposals and changes in ownership levels	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(1,500)
	-	-	-	-	-	(1,500)
Operating expenses						
Charge in relation to settlement agreement with Federal Housing Finance Authority	-	-	(550)	-	(550)	(550)
Regulatory (provisions)/releases in GBP	-	-	-	-	-	(65)
Restructuring and other related costs	(120)	-	(1)	-	(121)	(278)
Settlements and provisions in connection with legal matters	-	-	-	-	-	(1,187)
UK customer redress programmes	-	-	-	-	-	(1,275)
Trading results from disposals and changes in ownership levels	(1)	-	-	-	(1)	(40)
Trading results from disposed-of operations in Brazil	(84)	59	(22)	-	(47)	(3,483)
	(205)	59	(573)	-	(719)	(6,878)
Profit/(loss) before tax						
Revenue	577	(59)	(109)	(176)	233	4,068
LICs	-	-	-	-	-	(1,500)
Operating expenses	(205)	59	(573)	-	(719)	(6,878)
	372	-	(682)	(176)	(486)	(4,310)
Balance Sheet Data						
At 31 Dec 2014						
Loans and advances to customers (net)	2,352	-	27,291	-	29,643	974,660
Customer accounts	981	-	24,355	-	25,336	1,350,642
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	45.4	-	323.9	-	369.3	1,219.8

¹ Originally reported in the 2015 Annual Report and Accounts. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						Reported
	Historical Basis	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	3,323	(112)	-	33	-	3	3,247
Net fee income	1,159	(4)	-	(1)	-	2	1,156
Net trading income	117	(1)	-	13	-	(7)	122
Other income	173	39	7	(31)	-	(49)	139
Net operating income before loan impairment charges and other credit risk provisions	4,772	(78)	7	14	-	(51)	4,664
Loan impairment (charges)/recoveries and other credit risk provisions	(278)	21	-	-	-	(2)	(259)
Net operating income	4,494	(57)	7	14	-	(53)	4,405
Total operating expenses	(3,463)	89	-	(5)	-	(38)	(3,417)
Operating profit	1,031	32	7	9	-	(91)	988
Share of profit in associates and joint ventures	75	-	(73)	-	-	-	2
Profit before tax	1,106	32	(66)	9	-	(91)	990
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	38	-	-	-	-	(36)	2
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	116	(44)	-	-	-	-	72
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(86)	86	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	68	42	-	-	-	(36)	74
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(173)	9	-	-	-	-	(164)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(60)	-	-	-	-	1	(59)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(234)	9	-	-	-	1	(224)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	68	42	-	-	-	(36)	74
LICs	-	-	-	-	-	-	-
Operating expenses	(234)	9	-	-	-	1	(224)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(166)	51	-	-	-	(35)	(150)
Balance Sheet Data							
At 31 Dec 2016							
Loans and advances to customers (net)	311,520	(5,464)	-	-	-	-	306,056
Customer accounts	590,502	-	-	-	-	-	590,502
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ²	132.6	(15.5)	(2.0)	-	-	-	115.1

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2016	Commercial Banking							Reported
	Historical Basis	US Runoff Portfolio		Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Other Reallocations	
		To Corporate Centre	JV and Associates to Corporate Centre					
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	2,124	-	-	(33)	-	19	2,110	
Net fee income	841	-	-	1	-	2	844	
Net trading income	89	-	-	(13)	-	-	76	
Other income	7	-	-	31	(9)	(18)	11	
Net operating income before loan impairment charges and other credit risk provisions	3,061	-	-	(14)	(9)	3	3,041	
Loan impairment (charges)/recoveries and other credit risk provisions	(199)	-	-	-	-	(2)	(201)	
Net operating income	2,862	-	-	(14)	(9)	1	2,840	
Total operating expenses	(1,450)	-	1	5	-	(28)	(1,472)	
Operating profit	1,412	-	1	(9)	(9)	(27)	1,368	
Share of profit in associates and joint ventures	308	-	(308)	-	-	-	-	
Profit before tax	1,720	-	(307)	(9)	(9)	(27)	1,368	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(14)	-	-	-	-	-	(14)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	(11)	-	-	-	-	-	(11)	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(25)	-	-	-	-	-	(25)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Operating expenses	(25)	-	-	-	-	-	(25)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(25)	-	-	-	-	-	(25)	
Balance Sheet Data								
At 31 Dec 2016								
Loans and advances to customers (net)	281,930	-	-	-	-	-	281,930	
Customer accounts	341,729	-	-	-	-	-	341,729	
Risk-weighted assets ²								
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	
	298.0	-	(9.6)	-	-	(12.5)	275.9	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2016	Global Banking and Markets							
	Historical Basis	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	1,618	(517)	48	-	-	(18)	1,131	
Net fee income	780	(53)	-	-	-	(1)	726	
Net trading income	2,003	(430)	(42)	-	-	(4)	1,527	
Other income	(202)	315	23	-	-	1	137	
Net operating income before loan impairment charges and other credit risk provisions	4,199	(685)	29	-	-	(22)	3,521	
Loan impairment (charges)/recoveries and other credit risk provisions	30	-	(44)	-	-	2	(12)	
Net operating income	4,229	(685)	(15)	-	-	(20)	3,509	
Total operating expenses	(2,305)	76	19	-	-	(90)	(2,300)	
Operating profit	1,924	(609)	4	-	-	(110)	1,209	
Share of profit in associates and joint ventures	126	-	-	(125)	-	(1)	-	
Profit before tax	2,050	(609)	4	(125)	-	(111)	1,209	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(70)	-	-	-	-	-	(70)	
Fair value movements on non-qualifying hedges	(1)	1	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(71)	1	-	-	-	-	(70)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(91)	-	-	-	-	-	(91)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	42	-	-	-	-	-	42	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(49)	-	-	-	-	-	(49)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(71)	1	-	-	-	-	(70)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(49)	-	-	-	-	-	(49)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(120)	1	-	-	-	-	(119)	
Balance Sheet Data								
At 31 Dec 2016								
Loans and advances to customers (net)	229,830	(2,563)	(1,412)	-	-	-	225,855	
Customer accounts	269,356	(12,410)	(852)	-	-	1	256,095	
Risk-weighted assets ²	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	
	362.9	(46.6)	(22.2)	(6.2)	-	12.5	300.4	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

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Quarter ended 31 Dec 2016	Global Private Banking					
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	182	12	-	-	4	198
Net fee income	171	-	-	-	-	171
Net trading income	74	(36)	-	-	1	39
Other income	(32)	-	-	-	(3)	(35)
Net operating income before loan impairment charges and other credit risk provisions	395	(24)	-	-	2	373
Loan impairment (charges)/recoveries and other credit risk provisions	(9)	-	-	-	1	(8)
Net operating income	386	(24)	-	-	3	365
Total operating expenses	(3,200)	6	-	-	(10)	(3,204)
Operating profit	(2,814)	(18)	-	-	(7)	(2,839)
Share of profit in associates and joint ventures	(6)	-	6	-	-	-
Profit before tax	(2,820)	(18)	6	-	(7)	(2,839)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	(26)	-	-	-	-	(26)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(26)	-	-	-	-	(26)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	(10)	-	-	-	-	(10)
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	(2,440)	-	-	-	-	(2,440)
Regulatory (provisions)/releases in GPB	(389)	-	-	-	-	(389)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2,839)	-	-	-	-	(2,839)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(26)	-	-	-	-	(26)
LICs	-	-	-	-	-	-
Operating expenses	(2,839)	-	-	-	-	(2,839)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2,865)	-	-	-	-	(2,865)
Balance Sheet Data						
At 31 Dec 2016						
Loans and advances to customers (net)	\$m	\$m	\$m	\$m	\$m	\$m
	35,456	-	-	-	-	35,456
Customer accounts	69,850	-	-	-	-	69,850
Risk-weighted assets ²	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
	16.2	(0.8)	(0.1)	-	-	15.3

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

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Other / Corporate Centre						
Quarter ended 31 Dec 2016	Other Historical	Inter-segment	Business		Reported	Total
	Basis	elimination	Reclassifications to	Other Reallocations		
	\$m	Historical Basis	Corporate Centre ¹		\$m	\$m
Net interest income	(270)	(109)	569	(8)	182	6,868
Net fee income	(22)	-	57	(3)	32	2,929
Net trading income	(495)	109	509	10	133	1,897
Other income	(738)	(1,918)	(375)	69	(2,962)	(2,710)
Net operating income before loan impairment charges and other credit risk provisions	(1,525)	(1,918)	760	68	(2,615)	8,984
Loan impairment (charges)/recoveries and other credit risk provisions	(12)	-	23	1	12	(468)
Net operating income	(1,537)	(1,918)	783	69	(2,603)	8,516
Total operating expenses	(3,959)	1,918	(191)	166	(2,066)	(12,459)
Operating profit	(5,496)	-	592	235	(4,669)	(3,943)
Share of profit in associates and joint ventures	(5)	-	500	1	496	498
Profit before tax	(5,501)	-	1,092	236	(4,173)	(3,445)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(70)
Fair value movements on non-qualifying hedges	(339)	-	(1)	36	(304)	(302)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	44	-	44	116
Own credit spread	(1,648)	-	-	-	(1,648)	(1,648)
Portfolio disposals	-	-	(86)	-	(86)	(112)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(1,987)	-	(43)	36	(1,994)	(2,016)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	(18)	-	-	-	(18)	(28)
Costs to achieve	(808)	-	(9)	-	(817)	(1,086)
Costs to establish UK ring-fenced bank	(75)	-	-	-	(75)	(76)
Impairment of GPB - Europe goodwill	-	-	-	-	-	(2,440)
Regulatory (provisions)/releases in GPB	(1)	-	-	-	(1)	(390)
Settlements and provisions in connection with legal matters	-	-	-	-	-	42
UK customer redress programmes	1	-	-	(1)	-	(70)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(901)	-	(9)	(1)	(911)	(4,048)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(1,987)	-	(43)	36	(1,994)	(2,016)
LICs	-	-	-	-	-	-
Operating expenses	(901)	-	(9)	(1)	(911)	(4,048)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2,888)	-	(52)	35	(2,905)	(6,064)
Balance Sheet Data						
At 31 Dec 2016						
Loans and advances to customers (net)	\$m 2,768	\$m -	\$m 9,439	\$m -	\$m 12,207	\$m 861,504
Customer accounts	949	-	13,262	(1)	14,210	1,272,386
Risk-weighted assets ²	\$bn 47.5	\$bn -	\$bn 103.0	\$bn -	\$bn 150.5	\$bn 857.2

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

² Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	3,398	(140)	-	22	-	4	3,284
Net fee income	1,311	1	-	(18)	-	(1)	1,293
Net trading income	130	(3)	-	(3)	-	(2)	122
Other income	(650)	109	-	26	769	(35)	219
Net operating income before loan impairment charges and other credit risk provisions	4,189	(33)	-	27	769	(34)	4,918
Loan impairment (charges)/recoveries and other credit risk provisions	(363)	10	-	-	-	2	(351)
Net operating income	3,826	(23)	-	27	769	(32)	4,567
Total operating expenses	(3,655)	137	-	(1)	-	(73)	(3,592)
Operating profit	171	114	-	26	769	(105)	975
Share of profit in associates and joint ventures	95	-	(91)	-	-	-	4
Profit before tax	266	114	(91)	26	769	(105)	979

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(34)	-	-	-	-	32	(2)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(119)	119	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(770)	-	-	-	769	-	(1)
	(923)	119	-	-	769	32	(3)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(171)	47	-	-	-	-	(124)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(438)	-	-	-	-	-	(438)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(610)	47	-	-	-	-	(563)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(923)	119	-	-	769	32	(3)
LICs	-	-	-	-	-	-	-
Operating expenses	(610)	47	-	-	-	-	(563)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1,533)	166	-	-	769	32	(566)

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	324,062	(10,693)	-	-	-	-	313,369
Customer accounts	597,211	-	-	-	-	-	597,211
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	145.9	(23.5)	(2.2)	-	-	-	120.2

¹ Originally reported in the Q3 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Sep 2016	Commercial Banking						Restated \$m
	Originally Reported \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance to RBWM \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	2,260	-	-	(22)	-	(78)	2,160
Net fee income	925	1	-	18	-	(37)	907
Net trading income	127	-	-	3	-	(1)	129
Other income	(501)	(1)	-	(26)	541	(9)	5
Net operating income before loan impairment charges and other credit risk provisions	2,811	-	-	(27)	541	(124)	3,201
Loan impairment (charges)/recoveries and other credit risk provisions	(244)	-	-	-	-	3	(241)
Net operating income	2,567	-	-	(27)	541	(121)	2,960
Total operating expenses	(1,415)	-	-	1	-	(22)	(1,436)
Operating profit	1,152	-	-	(26)	541	(143)	1,524
Share of profit in associates and joint ventures	383	-	(383)	-	-	-	-
Profit before tax	1,535	-	(383)	(26)	541	(143)	1,524

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(541)	-	-	-	541	-	-
	(541)	-	-	-	541	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(11)	-	-	-	-	-	(11)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(8)	-	-	-	-	-	(8)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(20)	-	-	-	-	-	(20)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	(541)	-	-	-	541	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(20)	-	-	-	-	-	(20)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(561)	-	-	-	541	-	(20)

Balance Sheet Data

At 30 Sep 2016	\$m						
Loans and advances to customers (net)	296,975	-	-	-	-	(12,371)	284,604
Customer accounts	353,632	-	-	-	-	(13,104)	340,528
	\$bn						
Risk-weighted assets ¹	305.4	-	(10.2)	-	-	(12.9)	282.3

¹ Originally reported in the Q3 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Sep 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,819	(584)	17	-	-	81	1,333
Net fee income	884	16	4	-	-	37	941
Net trading income	1,866	(381)	(90)	-	-	6	1,401
Other income	(555)	270	(51)	-	424	(1)	87
Net operating income before loan impairment charges and other credit risk provisions	4,014	(679)	(120)	-	424	123	3,762
Loan impairment (charges)/recoveries and other credit risk provisions	40	-	(58)	-	-	(2)	(20)
Net operating income	4,054	(679)	(178)	-	424	121	3,742
Total operating expenses	(2,227)	86	18	-	-	(120)	(2,243)
Operating profit	1,827	(593)	(160)	-	424	1	1,499
Share of profit in associates and joint ventures	134	-	-	(135)	-	1	-
Profit before tax	1,961	(593)	(160)	(135)	424	2	1,499

Significant Items

Revenue							
Debit valuation adjustment (DVA) on derivative contracts	(55)	-	-	-	-	-	(55)
Fair value movements on non-qualifying hedges	(12)	12	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(424)	-	-	-	424	-	-
	(491)	12	-	-	424	-	(55)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(51)	-	-	-	-	-	(51)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(10)	-	-	-	-	-	(10)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(61)	-	-	-	-	-	(61)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(491)	12	-	-	424	-	(55)
LICs	-	-	-	-	-	-	-
Operating expenses	(61)	-	-	-	-	-	(61)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(552)	12	-	-	424	-	(116)

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	217,835	(2,482)	(1,959)	-	-	12,371	225,765
Customer accounts	266,407	(11,775)	(809)	-	-	13,104	266,927
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	383.7	(58.8)	(24.0)	(6.6)	-	12.9	307.2

¹ Originally reported in the Q3 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Quarter ended 30 Sep 2016	Global Private Banking					Restated \$m
	Originally Reported ¹ \$m	Balance Sheet Management to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	186	12	-	-	1	199
Net fee income	196	-	-	-	-	196
Net trading income	84	(38)	-	-	(1)	45
Other income	(4)	(3)	-	5	2	-
Net operating income before loan impairment charges and other credit risk provisions	462	(29)	-	5	2	440
Loan impairment (charges)/recoveries and other credit risk provisions	(1)	-	-	-	(1)	(2)
Net operating income	461	(29)	-	5	1	438
Total operating expenses	(313)	5	-	-	(10)	(318)
Operating profit	148	(24)	-	5	(9)	120
Share of profit in associates and joint ventures	3	-	(3)	-	-	-
Profit before tax	151	(24)	(3)	5	(9)	120

Significant Items

Revenue					
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-
Own credit spread	-	-	-	-	-
Portfolio disposals	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(5)	-	-	5	-
	(5)	-	-	5	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-
	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-
Costs to achieve	(1)	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-
Regulatory (provisions)/releases in GBP	48	-	-	-	48
Settlements and provisions in connection with legal matters	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-
	47	-	-	-	47

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-
	-	-	-	-	-

Profit/(loss) before tax

Revenue	(5)	-	-	5	-
LICs	-	-	-	-	-
Operating expenses	47	-	-	-	47
Share of profit in associates and joint ventures	-	-	-	-	-
	42	-	-	5	47

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	39,050	-	-	-	-	39,050
Customer accounts	77,421	-	-	-	-	77,421
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	18.0	(1.0)	(0.2)	-	-	16.8

¹ Originally reported in the Q3 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Quarter ended 30 Sep 2016	Other / Corporate Centre					Total \$m
	Other Originally Reported ¹	Inter-segment elimination	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(285)	(193)	695	(8)	209	7,185
Net fee income	(54)	-	(22)	1	(75)	3,262
Net trading income	(169)	193	512	(2)	534	2,231
Other income	4	(1,460)	(2,063)	42	(3,477)	(3,166)
Net operating income before loan impairment charges and other credit risk provisions	(504)	(1,460)	(878)	33	(2,809)	9,512
Loan impairment (charges)/recoveries and other credit risk provisions	2	-	48	(2)	48	(566)
Net operating income	(502)	(1,460)	(830)	31	(2,761)	8,946
Total operating expenses	(2,571)	1,460	(246)	225	(1,132)	(8,721)
Operating profit	(3,073)	-	(1,076)	256	(3,893)	225
Share of profit in associates and joint ventures	3	-	612	(1)	614	618
Profit before tax	(3,070)	-	(464)	255	(3,279)	843

Significant Items

Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(55)
Fair value movements on non-qualifying hedges	58	-	(12)	(32)	14	12
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(1,370)	-	-	-	(1,370)	(1,370)
Portfolio disposals	-	-	(119)	-	(119)	(119)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(3)	-	(1,739)	-	(1,742)	(1,743)
	(1,315)	-	(1,870)	(32)	(3,217)	(3,275)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(780)	-	(47)	-	(827)	(1,014)
Costs to establish UK ring-fenced bank	(51)	-	-	-	(51)	(53)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	2	-	-	-	2	50
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	(456)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(829)	-	(47)	-	(876)	(1,473)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(1,315)	-	(1,870)	(32)	(3,217)	(3,275)
LICs	-	-	-	-	-	-
Operating expenses	(829)	-	(47)	-	(876)	(1,473)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2,144)	-	(1,917)	(32)	(4,093)	(4,748)

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	2,929	-	15,134	-	18,063	880,851
Customer accounts	1,773	-	12,584	-	14,357	1,296,444
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	51.1	-	126.5	-	177.6	904.1

¹ Originally reported in the Q3 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance from Commercial Banking \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	3,880	(166)	-	23	-	3	3,740
Net fee income	1,321	-	-	(18)	-	-	1,303
Net trading income	88	(3)	-	(3)	-	(1)	81
Other income	668	(80)	-	18	-	(33)	573
Net operating income before loan impairment charges and other credit risk provisions	5,957	(249)	-	20	-	(31)	5,697
Loan impairment (charges)/recoveries and other credit risk provisions	(539)	-	-	-	-	-	(539)
Net operating income	5,418	(249)	-	20	-	(31)	5,158
Total operating expenses	(4,276)	708	-	(1)	-	(73)	(3,642)
Operating profit	1,142	459	-	19	-	(104)	1,516
Share of profit in associates and joint ventures	107	-	(100)	-	-	-	7
Profit before tax	1,249	459	(100)	19	-	(104)	1,523

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	6	(4)	-	-	-	(2)	-
Gain on disposal of our membership interest in Visa - Europe	354	-	-	-	-	-	354
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	68	(68)	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	524	-	-	-	-	-	524
	952	(72)	-	-	-	(2)	878

LICs

Trading results from disposed-of operations in Brazil	(245)	-	-	-	-	-	(245)
	(245)	-	-	-	-	-	(245)

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(76)	15	-	-	-	-	(61)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(587)	587	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(434)	-	-	-	-	-	(434)
	(1,097)	602	-	-	-	-	(495)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	952	(72)	-	-	-	(2)	878
LICs	(245)	-	-	-	-	-	(245)
Operating expenses	(1,097)	602	-	-	-	-	(495)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(390)	530	-	-	-	(2)	138

Balance Sheet Data

At 30 Jun 2016	\$m						
Loans and advances to customers (net)	326,699	(11,945)	-	-	-	-	314,754
Customer accounts	588,864	-	-	-	-	-	588,864
	\$bn						
Risk-weighted assets ³	176.1	(27.1)	(19.6)	-	-	-	129.4

¹ Originally reported in the Q2 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Jun 2016	Commercial Banking						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance to RBWM \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	2,386	(1)	-	(23)	-	(81)	2,281
Net fee income	984	-	-	18	-	(39)	963
Net trading income	150	-	-	3	-	(6)	147
Other income	366	-	-	(18)	-	(36)	312
Net operating income before loan impairment charges and other credit risk provisions	3,886	(1)	-	(20)	-	(162)	3,703
Loan impairment (charges)/recoveries and other credit risk provisions	(443)	-	-	-	-	(1)	(444)
Net operating income	3,443	(1)	-	(20)	-	(163)	3,259
Total operating expenses	(1,619)	-	-	1	-	-	(1,618)
Operating profit	1,824	(1)	-	(19)	-	(163)	1,641
Share of profit in associates and joint ventures	430	-	(430)	-	-	-	-
Profit before tax	2,254	(1)	(430)	(19)	-	(163)	1,641

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	230	-	-	-	-	-	230
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	147	-	-	-	-	-	147
	377	-	-	-	-	-	377

LICs

Trading results from disposed-of operations in Brazil	(160)	-	-	-	-	-	(160)
	(160)	-	-	-	-	-	(160)

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(14)	-	-	-	-	-	(14)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(15)	-	-	-	-	-	(15)
Trading results from disposed-of operations in Brazil	(81)	-	-	-	-	-	(81)
	(110)	-	-	-	-	-	(110)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	377	-	-	-	-	-	377
LICs	(160)	-	-	-	-	-	(160)
Operating expenses	(110)	-	-	-	-	-	(110)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	107	-	-	-	-	-	107

Balance Sheet Data

At 30 Jun 2016	\$m						
Loans and advances to customers (net)	298,641	-	-	-	-	(13,426)	285,215
Customer accounts	347,842	-	-	-	-	(12,896)	334,946
	\$bn						
Risk-weighted assets ³	414.8	-	(101.1)	-	-	(14.9)	298.8

¹ Originally reported in the Q2 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Jun 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					\$m	\$m	
Net interest income	1,756	(542)	5	-	-	86	1,305
Net fee income	892	16	-	-	-	39	947
Net trading income	2,228	(576)	29	-	-	6	1,687
Other income	(429)	409	24	-	-	-	4
Net operating income before loan impairment charges and other credit risk provisions	4,447	(693)	58	-	-	131	3,943
Loan impairment (charges)/recoveries and other credit risk provisions	(232)	-	(34)	-	-	2	(264)
Net operating income	4,215	(693)	24	-	-	133	3,679
Total operating expenses	(2,471)	99	19	-	-	(120)	(2,473)
Operating profit	1,744	(594)	43	-	-	13	1,206
Share of profit in associates and joint ventures	141	-	-	(142)	-	1	-
Profit before tax	1,885	(594)	43	(142)	-	14	1,206

Significant Items

Revenue							
Debit valuation adjustment (DVA) on derivative contracts	(7)	-	-	-	-	-	(7)
Fair value movements on non-qualifying hedges	(12)	12	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	97	19	-	-	-	-	116
	78	31	-	-	-	-	109

LICs							
Trading results from disposed-of operations in Brazil	(9)	-	-	-	-	-	(9)
	(9)	-	-	-	-	-	(9)

Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(61)	-	-	-	-	-	(61)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(136)	-	-	-	-	-	(136)
UK customer redress programmes	(18)	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	(35)	-	-	-	-	-	(35)
	(250)	-	-	-	-	-	(250)

Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax							
Revenue	78	31	-	-	-	-	109
LICs	(9)	-	-	-	-	-	(9)
Operating expenses	(250)	-	-	-	-	-	(250)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(181)	31	-	-	-	-	(150)

Balance Sheet Data

At 30 Jun 2016	\$m						
Loans and advances to customers (net)	219,186	(2,438)	(2,058)	-	-	13,426	228,116
Customer accounts	274,095	(17,469)	(672)	-	-	12,896	268,850
	\$bn						
Risk-weighted assets ³	437.1	(58.8)	(22.7)	(36.1)	-	14.9	334.4

¹ Originally reported in the Q2 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Jun 2016	Global Private Banking					Restated \$m
	Originally Reported ¹ \$m	Balance Sheet Management to JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
		Corporate Centre \$m	Corporate Centre \$m	ventures \$m	Other Reallocations \$m	
Net interest income	193	12	-	-	-	205
Net fee income	179	-	-	-	-	179
Net trading income	79	(29)	-	-	-	50
Other income	35	(8)	-	-	-	27
Net operating income before loan impairment charges and other credit risk provisions	486	(25)	-	-	-	461
Loan impairment (charges)/recoveries and other credit risk provisions	11	-	-	-	-	11
Net operating income	497	(25)	-	-	-	472
Total operating expenses	(1,166)	4	-	-	(8)	(1,170)
Operating profit	(669)	(21)	-	-	(8)	(698)
Share of profit in associates and joint ventures	2	-	(2)	-	-	-
Profit before tax	(667)	(21)	(2)	-	(8)	(698)
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	2	-	-	-	-	2
Trading results from disposed-of operations in Brazil	6	-	-	-	-	6
	8	-	-	-	-	8
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(3)	-	-	-	-	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	(800)	-	-	-	-	(800)
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	(4)
	(807)	-	-	-	-	(807)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	8	-	-	-	-	8
LICs	-	-	-	-	-	-
Operating expenses	(807)	-	-	-	-	(807)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(799)	-	-	-	-	(799)
Balance Sheet Data						
At 30 Jun 2016						
Loans and advances to customers (net)	39,923	-	-	-	-	39,923
Customer accounts	77,981	-	-	-	-	77,981
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	18.5	(1.0)	(0.2)	-	-	17.3

¹ Originally reported in the Q2 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 30 Jun 2016	Other / Corporate Centre					Total \$m
	Other Originally Reported ¹	Inter-segment elimination	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(244)	(124)	692	(8)	316	7,847
Net fee income	13	-	(16)	-	(3)	3,389
Net trading income	(180)	123	579	1	523	2,488
Other income	1,781	(1,651)	(345)	69	(146)	770
Net operating income before loan impairment charges and other credit risk provisions	1,370	(1,652)	910	62	690	14,494
Loan impairment (charges)/recoveries and other credit risk provisions	(2)	-	34	(1)	31	(1,205)
Net operating income	1,368	(1,652)	944	61	721	13,289
Total operating expenses	(2,484)	1,652	(830)	201	(1,461)	(10,364)
Operating profit	(1,116)	-	114	262	(740)	2,925
Share of profit in associates and joint ventures	3	-	674	(1)	676	683
Profit before tax	(1,113)	-	788	261	(64)	3,608

Significant Items

Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(7)
Fair value movements on non-qualifying hedges	(158)	-	(8)	2	(164)	(164)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	584
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	75	-	-	-	75	75
Portfolio disposals	-	-	68	-	68	68
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	(16)	(10)	(19)	-	(45)	748
	(99)	(10)	41	2	(66)	1,306

LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(414)
	-	-	-	-	-	(414)

Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(523)	-	(15)	-	(538)	(677)
Costs to establish UK ring-fenced bank	(63)	-	-	-	(63)	(63)
Impairment of GPB - Europe goodwill	-	-	-	-	-	(800)
Regulatory (provisions)/releases in GPB	(3)	-	-	-	(3)	(3)
Settlements and provisions in connection with legal matters	-	-	(587)	-	(587)	(723)
UK customer redress programmes	-	-	-	-	-	(33)
Trading results from disposed-of operations in Brazil	(11)	10	-	-	(1)	(555)
	(600)	10	(602)	-	(1,192)	(2,854)

Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax						
Revenue	(99)	(10)	41	2	(66)	1,306
LICs	-	-	-	-	-	(414)
Operating expenses	(600)	10	(602)	-	(1,192)	(2,854)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(699)	-	(561)	2	(1,258)	(1,962)

Balance Sheet Data

At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	3,107	-	16,441	-	19,548	887,556
Customer accounts	2,176	-	18,141	-	20,317	1,290,958
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	35.7	-	266.6	-	302.3	1,082.2

¹ Originally reported in the Q2 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	3,844	(222)	-	20	-	3	3,645
Net fee income	1,255	2	-	(16)	-	-	1,241
Net trading income	(23)	115	-	2	-	29	123
Other income	84	(13)	-	17	(13)	(25)	50
Net operating income before loan impairment charges and other credit risk provisions	5,160	(118)	-	23	(13)	7	5,059
Loan impairment (charges)/recoveries and other credit risk provisions	(581)	97	-	-	-	-	(484)
Net operating income	4,579	(21)	-	23	(13)	7	4,575
Total operating expenses	(3,532)	138	-	(1)	-	(92)	(3,487)
Operating profit	1,047	117	-	22	(13)	(85)	1,088
Share of profit in associates and joint ventures	86	-	(79)	-	-	-	7
Profit before tax	1,133	117	(79)	22	(13)	(85)	1,095

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(148)	119	-	-	-	29	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	462	-	-	-	-	-	462
	314	119	-	-	-	29	462

LICs

Trading results from disposed-of operations in Brazil	(217)	-	-	-	-	-	(217)
	(217)	-	-	-	-	-	(217)

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(66)	22	-	-	-	-	(44)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(371)	-	-	-	-	-	(371)
	(437)	22	-	-	-	-	(415)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	314	119	-	-	-	29	462
LICs	(217)	-	-	-	-	-	(217)
Operating expenses	(437)	22	-	-	-	-	(415)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(340)	141	-	-	-	29	(170)

Balance Sheet Data

At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	335,431	(12,955)	-	-	-	-	322,476
Customer accounts	594,803	-	-	-	-	-	594,803
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	188.1	(38.0)	(19.9)	-	-	-	130.2

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Mar 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	2,423	1	-	(20)	-	(84)	2,320
Net fee income	981	2	-	16	-	(41)	958
Net trading income	128	-	-	(2)	-	(6)	120
Other income	91	(5)	-	(17)	-	(7)	62
Net operating income before loan impairment charges and other credit risk provisions	3,623	(2)	-	(23)	-	(138)	3,460
Loan impairment (charges)/recoveries and other credit risk provisions	(390)	-	-	-	-	4	(386)
Net operating income	3,233	(2)	-	(23)	-	(134)	3,074
Total operating expenses	(1,524)	-	-	1	-	(38)	(1,561)
Operating profit	1,709	(2)	-	(22)	-	(172)	1,513
Share of profit in associates and joint ventures	341	-	(341)	-	-	-	-
Profit before tax	2,050	(2)	(341)	(22)	-	(172)	1,513

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	142	-	-	-	-	-	142
	142	-	-	-	-	-	142

LICs

Trading results from disposed-of operations in Brazil	(113)	-	-	-	-	-	(113)
	(113)	-	-	-	-	-	(113)

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(23)	-	-	-	-	-	(23)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(74)	-	-	-	-	-	(74)
	(97)	-	-	-	-	-	(97)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	(1)	-	1	-	-	-	-
	(1)	-	1	-	-	-	-

Profit/(loss) before tax

Revenue	142	-	-	-	-	-	142
LICs	(113)	-	-	-	-	-	(113)
Operating expenses	(97)	-	-	-	-	-	(97)
Share of profit in associates and joint ventures	(1)	-	1	-	-	-	-
	(69)	-	1	-	-	-	(68)

Balance Sheet Data

At 31 Mar 2016	\$m						
Loans and advances to customers (net)	304,521	-	-	-	-	(14,556)	289,965
Customer accounts	358,578	-	-	-	-	(12,702)	345,876
	\$bn						
Risk-weighted assets ³	421.9	-	(101.2)	-	-	(16.4)	304.3

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Mar 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,678	(505)	(10)	-	-	89	1,252
Net fee income	749	15	1	-	-	41	806
Net trading income	2,532	(699)	36	-	-	5	1,874
Other income	(493)	535	11	-	-	2	55
Net operating income before loan impairment charges and other credit risk provisions	4,466	(654)	38	-	-	137	3,987
Loan impairment (charges)/recoveries and other credit risk provisions	(193)	-	23	-	-	(5)	(175)
Net operating income	4,273	(654)	61	-	-	132	3,812
Total operating expenses	(2,278)	88	19	-	-	(115)	(2,286)
Operating profit	1,995	(566)	80	-	-	17	1,526
Share of profit in associates and joint ventures	126	-	-	(125)	-	(1)	-
Profit before tax	2,121	(566)	80	(125)	-	16	1,526

Significant Items

Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	158	-	-	-	-	-	158
Fair value movements on non-qualifying hedges	(8)	8	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	128	24	-	-	-	-	152
	278	32	-	-	-	-	310

LICs							
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	-	(4)
	(4)	-	-	-	-	-	(4)

Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(30)	-	-	-	-	-	(30)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(49)	1	-	-	-	-	(48)
	(79)	1	-	-	-	-	(78)

Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax							
Revenue	278	32	-	-	-	-	310
LICs	(4)	-	-	-	-	-	(4)
Operating expenses	(79)	1	-	-	-	-	(78)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	195	33	-	-	-	-	228

Balance Sheet Data

At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	235,190	(3,156)	(2,362)	-	-	14,556	244,228
Customer accounts	277,345	(17,260)	(600)	-	-	12,702	272,187
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	451.8	(62.4)	(24.8)	(36.7)	-	16.4	344.3

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Quarter ended 31 Mar 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	202	12	-	-	-	214
Net fee income	207	-	-	-	-	207
Net trading income	78	(27)	-	-	-	51
Other income	-	(1)	-	-	-	(1)
Net operating income before loan impairment charges and other credit risk provisions	487	(16)	-	-	-	471
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	487	(16)	-	-	-	471
Total operating expenses	(379)	5	-	-	(8)	(382)
Operating profit	108	(11)	-	-	(8)	89
Share of profit in associates and joint ventures	2	-	(2)	-	-	-
Profit before tax	110	(11)	(2)	-	(8)	89

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	6	-	-	-	-	6
	6	-	-	-	-	6

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	(4)
	(6)	-	-	-	-	(6)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	6	-	-	-	-	6
LICs	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	-	-	-	-	-	-

Balance Sheet Data

At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	41,685	-	-	-	-	41,685
Customer accounts	80,806	-	-	-	-	80,806
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	19.3	(1.2)	(0.2)	-	-	17.9

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Other / Corporate Centre						
Quarter ended 31 Mar 2016	Other Originally	Inter-segment	Business	Other Reallocations	Restated	Total
	Reported ¹	Elimination ¹	Reclassifications to Corporate Centre ²			
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(148)	(86)	724	(8)	482	7,913
Net fee income	5	-	(20)	-	(15)	3,197
Net trading income	34	87	575	(28)	668	2,836
Other income	2,767	(1,419)	(514)	30	864	1,030
Net operating income before loan impairment charges and other credit risk provisions	2,658	(1,418)	765	(6)	1,999	14,976
Loan impairment (charges)/recoveries and other credit risk provisions	3	-	(120)	1	(116)	(1,161)
Net operating income	2,661	(1,418)	645	(5)	1,883	13,815
Total operating expenses	(1,969)	1,418	(250)	253	(548)	(8,264)
Operating profit	692	-	395	248	1,335	5,551
Share of profit in associates and joint ventures	-	-	547	1	548	555
Profit before tax	692	-	942	249	1,883	6,106
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	15E
Fair value movements on non-qualifying hedges	(77)	-	(127)	(29)	(233)	(233)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	1,151	-	-	-	1,151	1,151
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(10)	(7)	(24)	-	(41)	721
	1,064	(7)	(151)	(29)	877	1,797
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(334)
	-	-	-	-	-	(334)
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(220)	-	(22)	-	(242)	(341)
Costs to establish UK ring-fenced bank	(31)	-	-	-	(31)	(31)
Impairment of GBP - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	(1)	-	-	-	(1)	(1)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(13)	7	(1)	-	(7)	(504)
	(265)	7	(23)	-	(281)	(877)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	(1)	-	(1)	(1)
	-	-	(1)	-	(1)	(1)
Profit/(loss) before tax						
Revenue	1,064	(7)	(151)	(29)	877	1,797
LICs	-	-	-	-	-	(334)
Operating expenses	(265)	7	(23)	-	(281)	(877)
Share of profit in associates and joint ventures	-	-	(1)	-	(1)	(1)
	799	-	(175)	(29)	595	58E
Balance Sheet Data						
At 31 Mar 2016						
Loans and advances to customers (net)	3,312	-	18,473	-	21,785	920,139
Customer accounts	3,526	-	17,860	-	21,386	1,315,058
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	34.1	-	284.4	-	318.5	1,115.2

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2015	Retail Banking and Wealth Management						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance from Commercial Banking \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
					Other	Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	3,916	(242)	-	19	-	(2)	3,691
Net fee income	1,402	-	-	(12)	-	1	1,391
Net trading income	279	(104)	-	-	-	(8)	167
Other income	7	231	-	2	-	(62)	178
Net operating income before loan impairment charges and other credit risk provisions	5,604	(115)	-	9	-	(71)	5,427
Loan impairment (charges)/recoveries and other credit risk provisions	(543)	26	-	-	-	(1)	(518)
Net operating income	5,061	(89)	-	9	-	(72)	4,909
Total operating expenses	(4,712)	533	-	(1)	-	(27)	(4,207)
Operating profit	349	444	-	8	-	(99)	702
Share of profit in associates and joint ventures	96	-	(89)	-	-	(1)	6
Profit before tax	445	444	(89)	8	-	(100)	708
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	40	(32)	-	-	-	(8)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(214)	214	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	485	-	-	-	-	-	485
	311	182	-	-	-	(8)	485
LICs							
Trading results from disposed-of operations in Brazil	(197)	-	-	-	-	-	(197)
	(197)	-	-	-	-	-	(197)
Operating expenses							
Costs to achieve	(142)	20	-	-	-	1	(121)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(350)	350	-	-	-	-	-
UK customer redress programmes	(378)	-	-	-	-	-	(378)
Trading results from disposed-of operations in Brazil	(406)	-	-	-	-	-	(406)
	(1,276)	370	-	-	-	1	(905)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	311	182	-	-	-	(8)	485
LICs	(197)	-	-	-	-	-	(197)
Operating expenses	(1,276)	370	-	-	-	1	(905)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1,162)	552	-	-	-	(7)	(617)
Balance Sheet Data							
At 31 Dec 2015							
Loans and advances to customers (net)	340,009	(18,260)	-	-	-	-	321,749
Customer accounts	584,872	-	-	-	-	-	584,872
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	189.5	(39.5)	(19.3)	-	-	-	130.7

¹ Originally reported in the O4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2015	Commercial Banking						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance to RBWM \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	2,472	-	-	(19)	-	(87)	2,366
Net fee income	973	1	-	12	-	(38)	948
Net trading income	145	-	-	-	-	(7)	138
Other income	44	(4)	-	(2)	-	(13)	25
Net operating income before loan impairment charges and other credit risk provisions	3,634	(3)	-	(9)	-	(145)	3,477
Loan impairment (charges)/recoveries and other credit risk provisions	(1,013)	-	-	-	-	5	(1,008)
Net operating income	2,621	(3)	-	(9)	-	(140)	2,469
Total operating expenses	(1,747)	-	-	1	-	(22)	(1,766)
Operating profit	874	(3)	-	(8)	-	(162)	701
Share of profit in associates and joint ventures	350	-	(350)	-	-	-	-
Profit before tax	1,224	(3)	(350)	(8)	-	(162)	701
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	1	-	-	-	-	(1)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(18)	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	152	-	-	-	-	-	152
	135	-	-	-	-	(1)	134
LICs							
Trading results from disposed-of operations in Brazil	(81)	-	-	-	-	-	(81)
	(81)	-	-	-	-	-	(81)
Operating expenses							
Costs to achieve	(150)	-	-	-	-	-	(150)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	23	-	-	-	-	-	23
Trading results from disposed-of operations in Brazil	(101)	-	-	-	-	-	(101)
	(228)	-	-	-	-	-	(228)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	135	-	-	-	-	(1)	134
LICs	(81)	-	-	-	-	-	(81)
Operating expenses	(228)	-	-	-	-	-	(228)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(174)	-	-	-	-	(1)	(175)
Balance Sheet Data							
At 31 Dec 2015							
Loans and advances to customers (net)	302,240	-	-	-	-	(14,572)	287,668
Customer accounts	361,701	-	-	-	-	(13,503)	348,198
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	421.0	-	(103.2)	-	-	(15.6)	302.2

¹ Originally reported in the O4.2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2015	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,699	(527)	(8)	-	-	87	1,251
Net fee income	904	14	2	-	-	39	959
Net trading income	889	(157)	(16)	-	-	7	723
Other income	(45)	90	49	-	-	(1)	93
Net operating income before loan impairment charges and other credit risk provisions	3,447	(580)	27	-	-	132	3,026
Loan impairment (charges)/recoveries and other credit risk provisions	(90)	-	(16)	-	-	(4)	(110)
Net operating income	3,357	(580)	11	-	-	128	2,916
Total operating expenses	(2,449)	103	28	-	-	(107)	(2,425)
Operating profit	908	(477)	39	-	-	21	491
Share of profit in associates and joint ventures	107	-	-	(107)	-	-	-
Profit before tax	1,015	(477)	39	(107)	-	21	491
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(186)	-	-	-	-	-	(186)
Fair value movements on non-qualifying hedges	(13)	13	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	77	15	-	-	-	-	92
	(122)	28	-	-	-	-	(94)
LICs							
Trading results from disposed-of operations in Brazil	1	-	-	-	-	-	1
	1	-	-	-	-	-	1
Operating expenses							
Costs to achieve	(49)	-	-	-	-	-	(49)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(20)	-	-	-	-	-	(20)
UK customer redress programmes	19	-	-	-	-	-	19
Trading results from disposed-of operations in Brazil	(65)	2	-	-	-	-	(63)
	(115)	2	-	-	-	-	(113)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(122)	28	-	-	-	-	(94)
LICs	1	-	-	-	-	-	1
Operating expenses	(115)	2	-	-	-	-	(113)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(236)	30	-	-	-	-	(206)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	236,932	(1,378)	(1,920)	-	-	14,572	248,206
Customer accounts	261,728	(11,928)	(501)	-	-	13,503	262,802
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	440.6	(59.3)	(29.8)	(36.8)	-	15.6	330.3

¹ Originally reported in the O4.2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

Quarter ended 31 Dec 2015	Global Private Banking					
	Originally Reported ¹	Balance Sheet		Gains/(losses) on disposal of subsidiaries, JV and Associates to associates and joint ventures		Restated
		Management to Corporate Centre	Corporate Centre	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	213	11	-	-	-	224
Net fee income	207	-	-	-	-	207
Net trading income	73	(34)	-	-	-	39
Other income	(6)	2	-	-	(1)	(5)
Net operating income before loan impairment charges and other credit risk provisions	487	(21)	-	-	(1)	465
Loan impairment (charges)/recoveries and other credit risk provisions	(3)	(1)	-	-	-	(4)
Net operating income	484	(22)	-	-	(1)	461
Total operating expenses	(405)	5	-	-	(7)	(407)
Operating profit	79	(17)	-	-	(8)	54
Share of profit in associates and joint ventures	4	(1)	(3)	-	-	-
Profit before tax	83	(18)	(3)	-	(8)	54
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	6	-	-	-	-	6
Trading results from disposed-of operations in Brazil	7	-	-	-	-	7
	13	-	-	-	-	13
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(15)	-	-	-	-	(15)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	(17)	-	-	-	-	(17)
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	(4)
	(36)	-	-	-	-	(36)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	13	-	-	-	-	13
LICs	-	-	-	-	-	-
Operating expenses	(36)	-	-	-	-	(36)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(23)	-	-	-	-	(23)
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	42,942	-	-	-	-	42,942
Customer accounts	80,404	-	-	-	-	80,404
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	19.3	(1.0)	(0.3)	-	-	18.0

¹ Originally reported in the O4.2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Group**

	Other / Corporate Centre					
Quarter ended 31 Dec 2015	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	Total
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(183)	(58)	766	2	527	8,059
Net fee income	(15)	-	(17)	(2)	(34)	3,471
Net trading income	(36)	58	311	8	341	1,408
Other income	611	(1,777)	(368)	77	(1,457)	(1,166)
Net operating income before loan impairment charges and other credit risk provisions	377	(1,777)	692	85	(623)	11,772
Loan impairment (charges)/recoveries and other credit risk provisions	5	-	(9)	-	(4)	(1,644)
Net operating income	382	(1,777)	683	85	(627)	10,128
Total operating expenses	(4,006)	1,777	(669)	163	(2,735)	(11,542)
Operating profit	(3,624)	-	14	248	(3,362)	(1,414)
Share of profit in associates and joint ventures	(1)	-	550	1	550	556
Profit before tax	(3,625)	-	564	249	(2,812)	(858)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(186)
Fair value movements on non-qualifying hedges	(2)	-	19	9	26	26
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	(773)	-	-	-	(773)	(773)
Portfolio disposals	-	-	(214)	-	(214)	(214)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	(12)
Trading results from disposed-of operations in Brazil	5	(5)	(15)	-	(15)	721
	(770)	(5)	(210)	9	(976)	(438)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(277)
	-	-	-	-	-	(277)
Operating expenses						
Costs to achieve	(387)	-	(20)	(1)	(408)	(743)
Costs to establish UK ring-fenced bank	(61)	-	-	-	(61)	(61)
Regulatory (provisions)/releases in GBP	(1)	-	-	-	(1)	(18)
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	(350)	-	(350)	(370)
UK customer redress programmes	(1)	-	-	-	(1)	(337)
Trading results from disposed-of operations in Brazil	(28)	5	(2)	-	(25)	(599)
	(478)	5	(372)	(1)	(846)	(2,128)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(770)	(5)	(210)	9	(976)	(438)
LICs	-	-	-	-	-	(277)
Operating expenses	(478)	5	(372)	(1)	(846)	(2,128)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(1,248)	-	(582)	8	(1,822)	(2,843)
Balance Sheet Data						
At 31 Dec 2015						
Loans and advances to customers (net)	2,331	-	21,558	-	23,889	924,454
Customer accounts	881	-	12,429	-	13,310	1,289,586
	\$bn	\$bn	\$bn	\$bn	\$bn	\$bn
Risk-weighted assets ³	32.6	-	289.2	-	321.8	1,103.0

¹ Originally reported in the O4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

³ Risk-weighted assets is calculated and presented on a CRD IV basis.

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Europe

Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Reported
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	982	-	-	-	-	1	983
Net fee income	349	-	-	-	-	2	351
Net trading income	23	-	-	-	-	(7)	16
Other income	107	-	-	-	-	(1)	106
Net operating income before loan impairment charges and other credit risk provisions	1,461	-	-	-	-	(5)	1,456
Loan impairment (charges)/recoveries and other credit risk provisions	(39)	-	-	-	-	(1)	(40)
Net operating income	1,422	-	-	-	-	(6)	1,416
Total operating expenses	(1,246)	-	-	-	-	(81)	(1,327)
Operating profit	176	-	-	-	-	(87)	89
Share of profit in associates and joint ventures	1	-	(1)	-	-	(1)	(1)
Profit before tax	177	-	(1)	-	-	(88)	88
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	38	-	-	-	-	(36)	2
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	38	-	-	-	-	(36)	2
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(75)	-	-	-	-	-	(75)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(60)	-	-	-	-	1	(59)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(136)	-	-	-	-	1	(135)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	38	-	-	-	-	(36)	2
LICs	-	-	-	-	-	-	-
Operating expenses	(136)	-	-	-	-	1	(135)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(98)	-	-	-	-	(35)	(133)
Balance Sheet Data							
At 31 Dec 2016							
Loans and advances to customers (net)	136,096	-	-	-	-	-	136,096
Customer accounts	179,947	-	-	-	-	-	179,947

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Europe

Quarter ended 31 Dec 2016	Commercial Banking						
	Historical Basis	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	727	-	-	-	-	(1)	726
Net fee income	355	-	-	-	-	-	355
Net trading income	2	-	-	-	-	-	2
Other income	30	-	-	-	(9)	1	22
Net operating income before loan impairment charges and other credit risk provisions	1,114	-	-	-	(9)	-	1,105
Loan impairment (charges)/recoveries and other credit risk provisions	(75)	-	-	-	-	(4)	(79)
Net operating income	1,039	-	-	-	(9)	(4)	1,026
Total operating expenses	(516)	-	-	-	-	(40)	(556)
Operating profit	523	-	-	-	(9)	(44)	470
Share of profit in associates and joint ventures	2	-	(3)	-	-	1	-
Profit before tax	525	-	(3)	-	(9)	(43)	470
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	2	-	-	-	-	-	2
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(11)	-	-	-	-	-	(11)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(9)	-	-	-	-	-	(9)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(9)	-	-	-	-	-	(9)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(9)	-	-	-	-	-	(9)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	98,009	-	-	-	-	-	98,009
Customer accounts	119,910	-	-	-	-	-	119,910

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Dec 2016	Global Banking and Markets							
	Historical Basis	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	231	(45)	40	-	-	-	226	
Net fee income	189	-	1	-	-	1	191	
Net trading income	1,351	(367)	(4)	-	-	(5)	975	
Other income	(169)	200	23	-	-	4	58	
Net operating income before loan impairment charges and other credit risk provisions	1,602	(212)	60	-	-	-	1,450	
Loan impairment (charges)/recoveries and other credit risk provisions	65	-	(44)	-	-	2	23	
Net operating income	1,667	(212)	16	-	-	2	1,473	
Total operating expenses	(1,097)	13	13	-	-	(82)	(1,153)	
Operating profit	570	(199)	29	-	-	(80)	320	
Share of profit in associates and joint ventures	4	-	-	(2)	-	(2)	-	
Profit before tax	574	(199)	29	(2)	-	(82)	320	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(50)	-	-	-	-	-	(50)	
Fair value movements on non-qualifying hedges	(2)	-	-	-	-	-	(2)	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(52)	-	-	-	-	-	(52)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(73)	-	-	-	-	-	(73)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	42	-	-	-	-	-	42	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(31)	-	-	-	-	-	(31)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(52)	-	-	-	-	-	(52)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(31)	-	-	-	-	-	(31)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(83)	-	-	-	-	-	(83)	
Balance Sheet Data								
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	84,280	(947)	(1,321)	-	-	1	82,013	
Customer accounts	113,191	(3,168)	(851)	-	-	1	109,173	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Europe

Quarter ended 31 Dec 2016	Global Private Banking					
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	88	12	-	-	-	100
Net fee income	91	-	-	-	-	91
Net trading income	46	(36)	-	-	1	11
Other income	(33)	-	-	-	(4)	(37)
Net operating income before loan impairment charges and other credit risk provisions	192	(24)	-	-	(3)	165
Loan impairment (charges)/recoveries and other credit risk provisions	(11)	-	-	-	1	(10)
Net operating income	181	(24)	-	-	(2)	155
Total operating expenses	(3,042)	6	-	-	(7)	(3,043)
Operating profit	(2,861)	(18)	-	-	(9)	(2,888)
Share of profit in associates and joint ventures	(1)	-	-	-	1	-
Profit before tax	(2,862)	(18)	-	-	(8)	(2,888)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	(26)	-	-	-	-	(26)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(26)	-	-	-	-	(26)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	(10)	-	-	-	-	(10)
Costs to achieve	1	-	-	-	-	1
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	(2,440)	-	-	-	-	(2,440)
Regulatory (provisions)/releases in GPB	(388)	-	-	-	-	(388)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2,837)	-	-	-	-	(2,837)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(26)	-	-	-	-	(26)
LICs	-	-	-	-	-	-
Operating expenses	(2,837)	-	-	-	-	(2,837)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2,863)	-	-	-	-	(2,863)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	17,797	-	-	-	-	17,797
Customer accounts	33,375	-	-	-	-	33,375

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Europe

Other / Corporate Centre						
Quarter ended 31 Dec 2016	Other Historical	Inter-segment	Business		Reported	Total
	Basis	elimination	Reclassifications to	Other Reallocations		
	\$m	Historical Basis	Corporate Centre ¹	\$m	\$m	\$m
Net interest income	(191)	(37)	(7)	-	(235)	1,800
Net fee income	(22)	-	(1)	(3)	(26)	962
Net trading income	(533)	37	407	11	(78)	926
Other income	(1,881)	(95)	(214)	-	(2,190)	(2,041)
Net operating income before loan impairment charges and other credit risk provisions	(2,627)	(95)	185	8	(2,529)	1,647
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	44	2	46	(60)
Net operating income	(2,627)	(95)	229	10	(2,483)	1,587
Total operating expenses	(2,527)	95	(32)	210	(2,254)	(8,333)
Operating profit	(5,154)	-	197	220	(4,737)	(6,746)
Share of profit in associates and joint ventures	(1)	-	6	1	6	5
Profit before tax	(5,155)	-	203	221	(4,731)	(6,741)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(50)
Fair value movements on non-qualifying hedges	(339)	-	-	36	(303)	(303)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(1,526)	-	-	-	(1,526)	(1,526)
Portfolio disposals	-	-	-	-	-	(26)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(1,865)	-	-	36	(1,829)	(1,905)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	(18)	-	-	-	(18)	(28)
Costs to achieve	(575)	-	-	-	(575)	(720)
Costs to establish UK ring-fenced bank	(75)	-	-	-	(75)	(76)
Impairment of GPB - Europe goodwill	-	-	-	-	-	(2,440)
Regulatory (provisions)/releases in GPB	(1)	-	-	-	(1)	(389)
Settlements and provisions in connection with legal matters	-	-	-	-	-	42
UK customer redress programmes	1	-	-	(1)	-	(70)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(668)	-	-	(1)	(669)	(3,681)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(1,865)	-	-	36	(1,829)	(1,905)
LICs	-	-	-	-	-	-
Operating expenses	(668)	-	-	(1)	(669)	(3,681)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2,533)	-	-	35	(2,498)	(5,586)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	478	-	2,268	(1)	2,745	336,660
Customer accounts	191	-	4,019	(1)	4,209	446,614

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,039	-	-	-	-	-	1,039
Net fee income	381	-	-	-	-	(1)	380
Net trading income	24	-	-	-	-	(2)	22
Other income	(7)	-	-	-	-	1	(6)
Net operating income before loan impairment charges and other credit risk provisions	1,437	-	-	-	-	(2)	1,435
Loan impairment (charges)/recoveries and other credit risk provisions	(38)	-	-	-	-	1	(37)
Net operating income	1,399	-	-	-	-	(1)	1,398
Total operating expenses	(1,588)	-	-	-	-	(99)	(1,687)
Operating profit	(189)	-	-	-	-	(100)	(289)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(189)	-	-	-	-	(100)	(289)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(34)	-	-	-	-	32	(2)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(34)	-	-	-	-	32	(2)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(79)	-	-	-	-	-	(79)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(438)	-	-	-	-	-	(438)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(518)	-	-	-	-	-	(518)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(34)	-	-	-	-	32	(2)
LICs	-	-	-	-	-	-	-
Operating expenses	(518)	-	-	-	-	-	(518)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(552)	-	-	-	-	32	(520)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	141,834	-	-	-	-	-	141,834
Customer accounts	185,714	-	-	-	-	-	185,714

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	762	-	-	-	-	(9)	753
Net fee income	385	-	-	-	-	(5)	380
Net trading income	-	-	-	-	-	3	3
Other income	(1)	-	-	-	-	1	-
Net operating income before loan impairment charges and other credit risk provisions	1,146	-	-	-	-	(10)	1,136
Loan impairment (charges)/recoveries and other credit risk provisions	(102)	-	-	-	-	3	(99)
Net operating income	1,044	-	-	-	-	(7)	1,037
Total operating expenses	(487)	-	-	-	-	(58)	(545)
Operating profit	557	-	-	-	-	(65)	492
Share of profit in associates and joint ventures	(4)	-	5	-	-	(1)	-
Profit before tax	553	-	5	-	-	(66)	492
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(8)	-	-	-	-	-	(8)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(11)	-	-	-	-	-	(11)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(11)	-	-	-	-	-	(11)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(11)	-	-	-	-	-	(11)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	105,824	-	-	-	-	(1,466)	104,358
Customer accounts	126,166	-	-	-	-	(2,565)	123,601

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016

Net interest income	494	(117)	11	-	-	9	397
Net fee income	241	1	4	-	-	5	251
Net trading income	1,171	(365)	(61)	-	-	1	746
Other income	(174)	307	(51)	-	-	(3)	79
Net operating income before loan impairment charges and other credit risk provisions	1,732	(174)	(97)	-	-	12	1,473
Loan impairment (charges)/recoveries and other credit risk provisions	93	-	(58)	-	-	(1)	34
Net operating income	1,825	(174)	(155)	-	-	11	1,507
Total operating expenses	(1,068)	34	12	-	-	(82)	(1,104)
Operating profit	757	(140)	(143)	-	-	(71)	403
Share of profit in associates and joint ventures	(2)	-	-	-	-	2	-
Profit before tax	755	(140)	(143)	-	-	(69)	403

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	(4)	-	-	-	-	-	(4)
Fair value movements on non-qualifying hedges	(2)	4	-	-	-	-	2
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(6)	4	-	-	-	-	(2)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(41)	-	-	-	-	-	(41)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(10)	-	-	-	-	-	(10)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(51)	-	-	-	-	-	(51)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	(6)	4	-	-	-	-	(2)
LICs	-	-	-	-	-	-	-
Operating expenses	(51)	-	-	-	-	-	(51)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(57)	4	-	-	-	-	(53)

Balance Sheet Data

At 30 Sep 2016	\$m						
Loans and advances to customers (net)	90,687	(1,531)	(1,864)	-	-	1,466	88,758
Customer accounts	118,549	(2,706)	(808)	-	-	2,565	117,600

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 30 Sep 2016

Net interest income	86	12	-	-	-	98
Net fee income	97	-	-	-	-	97
Net trading income	47	(38)	-	-	-	9
Other income	(2)	(3)	-	-	1	(4)
Net operating income before loan impairment charges and other credit risk provisions	228	(29)	-	-	1	200
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	(1)	-
Net operating income	229	(29)	-	-	-	200
Total operating expenses	(211)	5	-	-	(9)	(215)
Operating profit	18	(24)	-	-	(9)	(15)
Share of profit in associates and joint ventures	2	-	(1)	-	(1)	-
Profit before tax	20	(24)	(1)	-	(10)	(15)

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	1	-	-	-	-	1
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
	-	-	-	-	-	-

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	20,056	-	-	-	-	20,056
Customer accounts	37,361	-	-	-	-	37,361

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Global Private Banking						
Originally Reported ¹	Balance Sheet Management to Corporate Centre		JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	86	12	-	-	-	98
Net fee income	97	-	-	-	-	97
Net trading income	47	(38)	-	-	-	9
Other income	(2)	(3)	-	-	1	(4)
Net operating income before loan impairment charges and other credit risk provisions	228	(29)	-	-	1	200
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	(1)	-
Net operating income	229	(29)	-	-	-	200
Total operating expenses	(211)	5	-	-	(9)	(215)
Operating profit	18	(24)	-	-	(9)	(15)
Share of profit in associates and joint ventures	2	-	(1)	-	(1)	-
Profit before tax	20	(24)	(1)	-	(10)	(15)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	1	-	-	-	-	1
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
	-	-	-	-	-	-
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	20,056	-	-	-	-	20,056
Customer accounts	37,361	-	-	-	-	37,361

HSBC
Europe

Other / Corporate Centre						
Quarter ended 30 Sep 2016	Other Originally	Inter-segment	Business	Other Reallocations	Restated	Total
	Reported ¹	Elimination	Reclassifications to			
	Reported ¹	Corporate Centre ²	Corporate Centre ²			
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(229)	(119)	94	-	(254)	2,033
Net fee income	5	-	(5)	1	1	1,109
Net trading income	(181)	119	464	(2)	400	1,180
Other income	(1,175)	60	(253)	-	(1,368)	(1,299)
Net operating income before loan impairment charges and other credit risk provisions	(1,580)	60	300	(1)	(1,221)	3,023
Loan impairment (charges)/recoveries and other credit risk provisions	2	-	58	(2)	58	(44)
Net operating income	(1,578)	60	358	(3)	(1,163)	2,979
Total operating expenses	(1,180)	(60)	(51)	248	(1,043)	(4,594)
Operating profit	(2,758)	-	307	245	(2,206)	(1,615)
Share of profit in associates and joint ventures	2	-	(4)	-	(2)	(2)
Profit before tax	(2,756)	-	303	245	(2,208)	(1,617)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(4)
Fair value movements on non-qualifying hedges	53	-	(4)	(32)	17	17
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(1,359)	-	-	-	(1,359)	(1,359)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(1,306)	-	(4)	(32)	(1,342)	(1,346)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(505)	-	-	-	(505)	(628)
Costs to establish UK ring-fenced bank	(51)	-	-	-	(51)	(53)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	2	-	-	-	2	3
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	(456)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(554)	-	-	-	(554)	(1,134)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(1,306)	-	(4)	(32)	(1,342)	(1,346)
LICs	-	-	-	-	-	-
Operating expenses	(554)	-	-	-	(554)	(1,134)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(1,860)	-	(4)	(32)	(1,896)	(2,480)
Balance Sheet Data						
At 30 Sep 2016						
Loans and advances to customers (net)	469	-	3,395	-	3,864	358,870
Customer accounts	514	-	3,514	-	4,028	468,304

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 30 Jun 2016	Retail Banking and Wealth Management					Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated \$m
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking		Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	1,192	(30)	-	-	-	-	-	1,162
Net fee income	411	(30)	-	-	-	-	(1)	380
Net trading income	22	(2)	-	-	-	-	(2)	18
Other income	353	(12)	-	-	-	-	2	343
Net operating income before loan impairment charges and other credit risk provisions	1,978	(74)	-	-	-	-	(1)	1,903
Loan impairment (charges)/recoveries and other credit risk provisions	(71)	32	-	-	-	-	(1)	(40)
Net operating income	1,907	(42)	-	-	-	-	(2)	1,863
Total operating expenses	(1,280)	67	-	-	-	-	(98)	(1,311)
Operating profit	627	25	-	-	-	-	(100)	552
Share of profit in associates and joint ventures	4	-	-	(4)	-	-	-	-
Profit before tax	631	25	-	(4)	-	-	(100)	552
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	4	-	-	-	-	-	(4)	-
Gain on disposal of our membership interest in Visa - Europe	354	(11)	-	-	-	-	-	343
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	358	(11)	-	-	-	-	(4)	343
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	(40)	14	-	-	-	-	-	(26)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(40)	14	-	-	-	-	-	(26)
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Profit/(loss) before tax								
Revenue	358	(11)	-	-	-	-	(4)	343
LICs	-	-	-	-	-	-	-	-
Operating expenses	(40)	14	-	-	-	-	-	(26)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	318	3	-	-	-	-	(4)	317
Balance Sheet Data								
At 30 Jun 2016								
Loans and advances to customers (net)	146,164	(2,280)	-	-	-	-	-	143,884
Customer accounts	191,473	(3,790)	-	-	-	-	(1)	187,682

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Jun 2016	Commercial Banking							Restated
	Originally Reported ¹	Turkey from Europe to Middle East and	US Runoff Portfolio	JV and Associates to	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
		North Africa ²	to Corporate Centre	Corporate Centre		Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	830	21	-	-	-	-	800	
Net fee income	411	(3)	-	-	-	(9)	403	
Net trading income	8	(2)	-	-	-	(1)	5	
Other income	288	-	-	-	-	(4)	284	
Net operating income before loan impairment charges and other credit risk provisions	1,537	(26)	-	-	-	(19)	1,492	
Loan impairment (charges)/recoveries and other credit risk provisions	(155)	5	-	-	-	(2)	(152)	
Net operating income	1,382	(21)	-	-	-	(21)	1,340	
Total operating expenses	(615)	22	-	-	-	(59)	(652)	
Operating profit	767	1	-	-	-	(80)	688	
Share of profit in associates and joint ventures	(7)	-	-	6	-	-	(1)	
Profit before tax	760	1	-	6	-	(80)	687	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	230	-	-	-	-	-	230	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	230	-	-	-	-	-	230	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(11)	1	-	-	-	-	(10)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	(15)	-	-	-	-	-	(15)	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(26)	1	-	-	-	-	(25)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	230	-	-	-	-	-	230	
LICs	-	-	-	-	-	-	-	
Operating expenses	(26)	1	-	-	-	-	(25)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	204	1	-	-	-	-	205	
Balance Sheet Data								
At 30 Jun 2016								
Loans and advances to customers (net)	107,794	(3,001)	-	-	-	(1,670)	103,123	
Customer accounts	125,572	(760)	-	-	-	(2,434)	122,378	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 30 Jun 2016	Global Banking and Markets							Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	448	(24)	(101)	-	-	-	11	334
Net fee income	239	(3)	1	-	-	-	5	242
Net trading income	1,394	(8)	(550)	54	-	-	2	892
Other income	(571)	(8)	526	24	-	-	(2)	(31)
Net operating income before loan impairment charges and other credit risk provisions	1,510	(43)	(124)	78	-	-	16	1,437
Loan impairment (charges)/recoveries and other credit risk provisions	(10)	-	(1)	(34)	-	-	2	(43)
Net operating income	1,500	(43)	(125)	44	-	-	18	1,394
Total operating expenses	(1,258)	10	34	12	-	-	(81)	(1,283)
Operating profit	242	(33)	(91)	56	-	-	(63)	111
Share of profit in associates and joint ventures	2	-	-	-	(3)	-	1	-
Profit before tax	244	(33)	(91)	56	(3)	-	(62)	111
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	11	-	-	-	-	-	-	11
Fair value movements on non-qualifying hedges	(3)	-	3	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	8	-	3	-	-	-	-	11
LIcs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	(53)	-	-	-	-	-	-	(53)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(136)	-	-	-	-	-	-	(136)
UK customer redress programmes	(18)	-	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(207)	-	-	-	-	-	-	(207)
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Profit/(loss) before tax								
Revenue	8	-	3	-	-	-	-	11
LIcs	-	-	-	-	-	-	-	-
Operating expenses	(207)	-	-	-	-	-	-	(207)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	(199)	-	3	-	-	-	-	(196)
Balance Sheet Data								
At 30 Jun 2016								
Loans and advances to customers (net)	90,414	(729)	(1,431)	(1,956)	-	-	1,669	87,967
Customer accounts	128,757	(672)	(6,621)	(671)	-	-	2,432	123,225

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 30 Jun 2016

Net interest income	92	(1)	12	-	-	1	104
Net fee income	98	-	-	-	-	-	98
Net trading income	41	(1)	(29)	-	-	(1)	10
Other income	12	-	(8)	-	-	1	5
Net operating income before loan impairment charges and other credit risk provisions	243	(2)	(25)	-	-	1	217
Loan impairment (charges)/recoveries and other credit risk provisions	10	-	-	-	-	-	10
Net operating income	253	(2)	(25)	-	-	1	227
Total operating expenses	(1,016)	1	4	-	-	(9)	(1,020)
Operating profit	(763)	(1)	(21)	-	-	(8)	(793)
Share of profit in associates and joint ventures	(1)	-	-	1	-	-	-
Profit before tax	(764)	(1)	(21)	1	-	(8)	(793)

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	2	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	2	-	-	-	-	-	2

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(3)	-	-	-	-	-	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	(800)	-	-	-	-	-	(800)
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(803)	-	-	-	-	-	(803)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	2	-	-	-	-	-	2
LICs	-	-	-	-	-	-	-
Operating expenses	(803)	-	-	-	-	-	(803)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(801)	-	-	-	-	-	(801)

Balance Sheet Data

At 30 Jun 2016	\$m						
Loans and advances to customers (net)	20,411	(2)	-	-	-	-	20,409
Customer accounts	36,795	(284)	-	-	-	-	36,511

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Private Banking						Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	92	(1)	12	-	-	1	104
Net fee income	98	-	-	-	-	-	98
Net trading income	41	(1)	(29)	-	-	(1)	10
Other income	12	-	(8)	-	-	1	5
Net operating income before loan impairment charges and other credit risk provisions	243	(2)	(25)	-	-	1	217
Loan impairment (charges)/recoveries and other credit risk provisions	10	-	-	-	-	-	10
Net operating income	253	(2)	(25)	-	-	1	227
Total operating expenses	(1,016)	1	4	-	-	(9)	(1,020)
Operating profit	(763)	(1)	(21)	-	-	(8)	(793)
Share of profit in associates and joint ventures	(1)	-	-	1	-	-	-
Profit before tax	(764)	(1)	(21)	1	-	(8)	(793)
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	2	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	2	-	-	-	-	-	2
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(3)	-	-	-	-	-	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	(800)	-	-	-	-	-	(800)
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(803)	-	-	-	-	-	(803)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	2	-	-	-	-	-	2
LICs	-	-	-	-	-	-	-
Operating expenses	(803)	-	-	-	-	-	(803)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(801)	-	-	-	-	-	(801)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	20,411	(2)	-	-	-	-	20,409
Customer accounts	36,795	(284)	-	-	-	-	36,511

HSBC
Europe

	Other / Corporate Centre						
Quarter ended 30 Jun 2016	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Business Reclassifications to Corporate Centre ³	Other Reallocations	Restated	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(217)	(52)	8	89	(3)	(175)	2,225
Net fee income	6	-	-	(1)	1	6	1,129
Net trading income	(201)	52	(8)	525	2	370	1,295
Other income	585	(84)	-	(542)	3	(38)	563
Net operating income before loan impairment charges and other credit risk provisions	173	(84)	-	71	3	163	5,212
Loan impairment (charges)/recoveries and other credit risk provisions	(3)	-	-	35	1	33	(192)
Net operating income	170	(84)	-	106	4	196	5,020
Total operating expenses	(1,150)	84	4	(50)	247	(865)	(5,131)
Operating profit	(980)	-	4	56	251	(669)	(111)
Share of profit in associates and joint ventures	-	-	-	-	(1)	(1)	(2)
Profit before tax	(980)	-	4	56	250	(670)	(113)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	11
Fair value movements on non-qualifying hedges	(167)	-	-	(3)	4	(166)	(166)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	573
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	118	-	-	-	-	118	118
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	(49)	-	-	(3)	4	(48)	538
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(381)	-	-	-	-	(381)	(473)
Costs to establish UK ring-fenced bank	(63)	-	-	-	-	(63)	(63)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	(800)
Regulatory (provisions)/releases in GPB	(3)	-	-	-	-	(3)	(3)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	(136)
UK customer redress programmes	-	-	-	-	-	-	(33)
Trading results from disposed-of operations in Brazil	(447)	-	-	-	-	(447)	(1,508)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	(49)	-	-	(3)	4	(48)	538
Revenue	(49)	-	-	(3)	4	(48)	538
LICs	-	-	-	-	-	-	-
Operating expenses	(447)	-	-	-	-	(447)	(1,508)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(496)	-	-	(3)	4	(495)	(970)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	542	-	-	3,387	1	3,930	359,313
Customer accounts	395	-	-	7,292	3	7,690	477,486

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated \$m
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking				
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	1,183	(34)	-	-	-	-	-	1,149	
Net fee income	384	(32)	-	-	-	-	1	353	
Net trading income	(17)	(2)	-	-	-	-	30	11	
Other income	(71)	-	-	-	-	-	(3)	(74)	
Net operating income before loan impairment charges and other credit risk provisions	1,479	(68)	-	-	-	-	28	1,439	
Loan impairment (charges)/recoveries and other credit risk provisions	(40)	13	-	-	-	-	1	(26)	
Net operating income	1,439	(55)	-	-	-	-	29	1,413	
Total operating expenses	(1,217)	84	-	-	-	-	(109)	(1,242)	
Operating profit	222	29	-	-	-	-	(80)	171	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Profit before tax	222	29	-	-	-	-	(80)	171	
Significant Items									
Revenue									
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	(29)	-	-	-	-	-	29	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	(29)	-	-	-	-	-	29	-	
LICs									
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Operating expenses									
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-	
Costs to achieve	(45)	-	-	-	-	-	-	(45)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	(45)	-	-	-	-	-	-	(45)	
Share of profit in associates and joint ventures									
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Profit/(loss) before tax									
Revenue	(29)	-	-	-	-	-	29	-	
LICs	-	-	-	-	-	-	-	-	
Operating expenses	(45)	-	-	-	-	-	-	(45)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
	(74)	-	-	-	-	-	29	(45)	
Balance Sheet Data									
At 31 Mar 2016									
Loans and advances to customers (net)	153,908	(2,533)	-	-	-	-	-	151,375	
Customer accounts	199,338	(4,261)	-	-	-	-	-	195,077	

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 31 Mar 2016	Commercial Banking							Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	847	-	26	-	-	-	(8)	813
Net fee income	404	(3)	-	-	-	-	(6)	395
Net trading income	3	(1)	-	-	-	-	(1)	1
Other income	18	-	-	-	-	-	-	18
Net operating income before loan impairment charges and other credit risk provisions	1,272	(30)	-	-	-	-	(15)	1,227
Loan impairment (charges)/recoveries and other credit risk provisions	(151)	5	-	-	-	-	1	(145)
Net operating income	1,121	(25)	-	-	-	-	(14)	1,082
Total operating expenses	(556)	23	-	-	-	-	(70)	(603)
Operating profit	565	(2)	-	-	-	-	(84)	479
Share of profit in associates and joint ventures	1	-	-	-	-	-	-	1
Profit before tax	566	(2)	-	-	-	-	(84)	480
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	(24)	3	-	-	-	-	-	(21)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(24)	3	-	-	-	-	-	(21)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Operating expenses	(24)	3	-	-	-	-	-	(21)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	(24)	3	-	-	-	-	-	(21)
Balance Sheet Data								
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	112,718	(3,355)	-	-	-	-	(1,432)	107,931
Customer accounts	133,160	(744)	-	-	-	-	(2,478)	129,938

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Mar 2016

Net interest income
Net fee income
Net trading income
Other income
Net operating income before loan impairment charges and other credit risk provisions
Loan impairment (charges)/recoveries and other credit risk provisions
Net operating income
Total operating expenses
Operating profit
Share of profit in associates and joint ventures
Profit before tax

	Global Banking and Markets					Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre		Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	429	(20)	(100)	(16)	-	-	8	301
Net fee income	193	(3)	-	1	-	-	5	196
Net trading income	1,438	(11)	(691)	21	-	-	-	757
Other income	(621)	(1)	617	11	-	-	1	7
Net operating income before loan impairment charges and other credit risk provisions	1,439	(35)	(174)	17	-	-	14	1,261
Loan impairment (charges)/recoveries and other credit risk provisions	21	-	1	23	-	-	(2)	43
Net operating income	1,460	(35)	(173)	40	-	-	12	1,304
Total operating expenses	(1,110)	10	32	12	-	-	(73)	(1,129)
Operating profit	350	(25)	(141)	52	-	-	(61)	175
Share of profit in associates and joint ventures	-	-	-	-	1	-	(1)	-
Profit before tax	350	(25)	(141)	52	1	-	(62)	175

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	99	-	-	-	-	-	-	99
Fair value movements on non-qualifying hedges	(1)	-	1	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	98	-	1	-	-	-	-	99

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-							

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	(30)	-	-	-	-	-	-	(30)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(30)	-	-	-	-	-	-	(30)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-							

Profit/(loss) before tax

Revenue	98	-	1	-	-	-	-	99
LICs	-	-	-	-	-	-	-	-
Operating expenses	(30)	-	-	-	-	-	-	(30)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	68	-	1	-	-	-	-	69

Balance Sheet Data

At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	106,434	(700)	(1,682)	(2,256)	-	-	1,432	103,228
Customer accounts	133,665	(841)	(3,709)	(599)	-	-	2,479	130,995

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Mar 2016

Net interest income	98
Net fee income	107
Net trading income	41
Other income	(2)
Net operating income before loan impairment charges and other credit risk provisions	244
Loan impairment (charges)/recoveries and other credit risk provisions	-
Net operating income	244
Total operating expenses	(224)
Operating profit	20
Share of profit in associates and joint ventures	-
Profit before tax	20

Global Private Banking							
Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated	
\$m	\$m	\$m	\$m	\$m	\$m	\$m	
98	-	12	-	-	-	110	
107	-	-	-	-	-	107	
41	-	(27)	-	-	-	14	
(2)	-	(1)	-	-	-	(3)	
244	-	(16)	-	-	-	228	
-	-	-	-	-	-	-	
244	-	(16)	-	-	-	228	
(224)	-	5	-	-	(8)	(227)	
20	-	(11)	-	-	(8)	1	
-	-	-	-	-	-	-	
20	-	(11)	-	-	(8)	1	

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	-	(2)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2)	-	-	-	-	(2)

Balance Sheet Data

At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	22,522	(2)	-	-	-	-	22,520
Customer accounts	38,375	(291)	-	-	-	-	38,084

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Other / Corporate Centre							
Quarter ended 31 Mar 2016	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Business Reclassifications to Corporate Centre ³	Other Reallocations	Restated	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(140)	(57)	11	104	-	(82)	2,291
Net fee income	(3)	-	-	(1)	-	(4)	1,047
Net trading income	48	57	(11)	697	(29)	762	1,545
Other income	1,512	(86)	-	(627)	2	801	749
Net operating income before loan impairment charges and other credit risk provisions	1,417	(86)	-	173	(27)	1,477	5,632
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	(24)	-	(23)	(151)
Net operating income	1,418	(86)	-	149	(27)	1,454	5,481
Total operating expenses	(888)	86	8	(49)	260	(583)	(3,784)
Operating profit	530	-	8	100	233	871	1,697
Share of profit in associates and joint ventures	-	-	-	(1)	1	-	1
Profit before tax	530	-	8	99	234	871	1,698
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	99
Fair value movements on non-qualifying hedges	(81)	-	-	(1)	(29)	(111)	(111)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	985	-	-	-	-	985	985
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	904	-	-	(1)	(29)	874	973
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(185)	-	6	-	-	(179)	(277)
Costs to establish UK ring-fenced bank	(31)	-	-	-	-	(31)	(31)
Impairment of GBP - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	(1)	-	-	-	-	(1)	(1)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(217)	-	6	-	-	(211)	(309)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	904	-	-	(1)	(29)	874	973
LICs	-	-	-	-	-	-	-
Operating expenses	(217)	-	6	-	-	(211)	(309)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	687	-	6	(1)	(29)	663	664
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	633	-	-	3,938	-	4,571	389,625
Customer accounts	732	-	-	4,308	(1)	5,039	499,133

¹ Originally reported in the Q1 2016 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 31 Dec 2015	Retail Banking and Wealth Management							
	Originally Reported ¹	Turkey from Europe	US Runoff Portfolio	JV and Associates to	Insurance from	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		to Middle East and North Africa ²	to Corporate Centre	Corporate Centre	Commercial Banking	Other Reallocations		
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	1,252	(34)	-	-	-	-	(1)	1,217
Net fee income	447	(30)	-	-	-	-	1	418
Net trading income	36	(2)	-	-	-	-	(8)	26
Other income	110	(1)	-	-	-	-	1	110
Net operating income before loan impairment charges and other credit risk provisions	1,845	(67)	-	-	-	-	(7)	1,771
Loan impairment (charges)/recoveries and other credit risk provisions	(89)	30	-	-	-	-	(2)	(61)
Net operating income	1,756	(37)	-	-	-	-	(9)	1,710
Total operating expenses	(1,748)	82	-	-	-	-	(95)	(1,761)
Operating profit	8	45	-	-	-	-	(104)	(51)
Share of profit in associates and joint ventures	(3)	-	-	2	-	-	(1)	(2)
Profit before tax	5	45	-	2	-	-	(105)	(53)
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	8	-	-	-	-	-	(8)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	8	-	-	-	-	-	(8)	-
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Operating expenses								
Costs to achieve	(66)	-	-	-	-	-	1	(65)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	(378)	-	-	-	-	-	-	(378)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(444)	-	-	-	-	-	1	(443)
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Profit/(loss) before tax								
Revenue	8	-	-	-	-	-	(8)	-
LICs	-	-	-	-	-	-	-	-
Operating expenses	(444)	-	-	-	-	-	1	(443)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	(436)	-	-	-	-	-	(7)	(443)
Balance Sheet Data								
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	156,156	(2,563)	-	-	-	-	-	153,593
Customer accounts	200,437	(4,247)	-	-	-	-	-	196,190

¹ Originally reported in the Q4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 31 Dec 2015	Commercial Banking							Restated \$m
	Originally Reported ¹ \$m	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
		\$m	\$m	\$m	\$m	Other Reallocations \$m	\$m	
Net interest income	878	29	-	-	-	-	(10)	839
Net fee income	405	(5)	-	-	-	-	(6)	394
Net trading income	5	(1)	-	-	-	-	-	4
Other income	14	-	-	-	-	-	(2)	12
Net operating income before loan impairment charges and other credit risk provisions	1,302	(35)	-	-	-	-	(18)	1,249
Loan impairment (charges)/recoveries and other credit risk provisions	(279)	4	-	-	-	-	3	(272)
Net operating income	1,023	(31)	-	-	-	-	(15)	977
Total operating expenses	(647)	23	-	-	-	-	(56)	(680)
Operating profit	376	(8)	-	-	-	-	(71)	297
Share of profit in associates and joint ventures	(2)	-	-	-	-	-	-	(2)
Profit before tax	374	(8)	-	-	-	-	(71)	295
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	1	-	-	-	-	-	(1)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(18)	-	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(17)	-	-	-	-	-	(1)	(18)
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Operating expenses								
Costs to achieve	(122)	-	-	-	-	-	-	(122)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	23	-	-	-	-	-	-	23
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(99)	-	-	-	-	-	-	(99)
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Profit/(loss) before tax								
Revenue	(17)	-	-	-	-	-	(1)	(18)
LICs	-	-	-	-	-	-	-	-
Operating expenses	(99)	-	-	-	-	-	-	(99)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	(116)	-	-	-	-	-	(1)	(117)
Balance Sheet Data								
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	110,617	(3,730)	-	-	-	-	(1,583)	105,304
Customer accounts	132,928	(860)	-	-	-	-	(2,543)	129,525

¹ Originally reported in the Q4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 31 Dec 2015	Global Banking and Markets							Restated \$m
	Originally Reported ¹ \$m	Turkey from Europe to Middle East and North Africa ² \$m	Balance Sheet Management to Corporate Centre \$m	Legacy Credit to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
						Other Reallocations \$m		
Net interest income	441	(20)	(75)	(12)	-	-	10	344
Net fee income	265	(4)	-	2	-	-	7	270
Net trading income	496	(11)	(157)	10	-	-	4	342
Other income	(124)	(1)	129	49	-	-	(2)	51
Net operating income before loan impairment charges and other credit risk provisions	1,078	(36)	(103)	49	-	-	19	1,007
Loan impairment (charges)/recoveries and other credit risk provisions	34	-	-	(16)	-	-	(1)	17
Net operating income	1,112	(36)	(103)	33	-	-	18	1,024
Total operating expenses	(1,230)	12	39	12	-	-	(67)	(1,234)
Operating profit	(118)	(24)	(64)	45	-	-	(49)	(210)
Share of profit in associates and joint ventures	7	-	-	-	(6)	-	1	2
Profit before tax	(111)	(24)	(64)	45	(6)	-	(48)	(208)
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(70)	-	-	-	-	-	-	(70)
Fair value movements on non-qualifying hedges	(7)	-	7	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(77)	-	7	-	-	-	-	(70)
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Operating expenses								
Costs to achieve	(41)	-	-	-	-	-	-	(41)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(20)	-	-	-	-	-	-	(20)
UK customer redress programmes	19	-	-	-	-	-	-	19
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(42)	-	-	-	-	-	-	(42)
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Profit/(loss) before tax								
Revenue	(77)	-	7	-	-	-	-	(70)
LICs	-	-	-	-	-	-	-	-
Operating expenses	(42)	-	-	-	-	-	-	(42)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	(119)	-	7	-	-	-	-	(112)
Balance Sheet Data								
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	101,568	(704)	(681)	(1,812)	-	-	1,583	99,954
Customer accounts	126,225	(887)	(2,079)	(500)	-	-	2,543	125,302

¹ Originally reported in the Q4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Quarter ended 31 Dec 2015	Global Private Banking						
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	111	-	11	-	-	-	122
Net fee income	118	-	-	-	-	-	118
Net trading income	44	(1)	(34)	-	-	-	9
Other income	(1)	-	2	-	-	(1)	-
Net operating income before loan impairment charges and other credit risk provisions	272	(1)	(21)	-	-	(1)	249
Loan impairment (charges)/recoveries and other credit risk provisions	(10)	-	(1)	-	-	-	(11)
Net operating income	262	(1)	(22)	-	-	(1)	238
Total operating expenses	(235)	1	5	-	-	(7)	(236)
Operating profit	27	-	(17)	-	-	(8)	2
Share of profit in associates and joint ventures	1	-	(1)	-	-	-	-
Profit before tax	28	-	(18)	-	-	(8)	2
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	6	-	-	-	-	-	6
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	6	-	-	-	-	-	6
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(11)	-	-	-	-	-	(11)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	(17)	-	-	-	-	-	(17)
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(28)	-	-	-	-	-	(28)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	6	-	-	-	-	-	6
LICs	-	-	-	-	-	-	-
Operating expenses	(28)	-	-	-	-	-	(28)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(22)	-	-	-	-	-	(22)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	23,273	(3)	-	-	-	-	23,270
Customer accounts	37,810	(361)	-	-	-	-	37,449

¹ Originally reported in the Q4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Europe

Other / Corporate Centre							
Quarter ended 31 Dec 2015	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Business Reclassifications to Corporate Centre ³	Other Reallocations	Restated	Total
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(176)	(48)	11	76	1	(136)	2,386
Net fee income	(18)	-	-	(2)	(2)	(22)	1,178
Net trading income	(41)	48	(11)	181	4	181	562
Other income	(533)	(143)	-	(180)	4	(852)	(679)
Net operating income before loan impairment charges and other credit risk provisions	(768)	(143)	-	75	7	(829)	3,447
Loan impairment (charges)/recoveries and other credit risk provisions	5	-	-	17	-	22	(305)
Net operating income	(763)	(143)	-	92	7	(807)	3,142
Total operating expenses	(2,662)	143	2	(56)	225	(2,348)	(6,259)
Operating profit	(3,425)	-	2	36	232	(3,155)	(3,117)
Share of profit in associates and joint ventures	(1)	-	-	5	-	4	2
Profit before tax	(3,426)	-	2	41	232	(3,151)	(3,115)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	(70)
Fair value movements on non-qualifying hedges	(5)	-	-	(7)	9	(3)	(3)
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	(762)	-	-	-	-	(762)	(762)
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	(12)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(767)	-	-	(7)	9	(765)	(847)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(271)	-	-	-	(1)	(272)	(511)
Costs to establish UK ring-fenced bank	(61)	-	-	-	-	(61)	(61)
Regulatory (provisions)/releases in GBP	(1)	-	-	-	-	(1)	(18)
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	(20)
UK customer redress programmes	(1)	-	-	-	-	(1)	(337)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(334)	-	-	-	(1)	(335)	(947)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(767)	-	-	(7)	9	(765)	(847)
LICs	-	-	-	-	-	-	-
Operating expenses	(334)	-	-	-	(1)	(335)	(947)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1,101)	-	-	(7)	8	(1,100)	(1,794)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	427	-	-	2,493	-	2,920	385,041
Customer accounts	476	-	-	2,579	-	3,055	491,521

¹ Originally reported in the Q4 2015 Data Pack. Significant Items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,426	-	-	33	-	-	1,459
Net fee income	570	-	-	(1)	-	-	569
Net trading income	57	-	-	13	-	-	70
Other income	10	-	7	(31)	-	(2)	(16)
Net operating income before loan impairment charges and other credit risk provisions	2,063	-	7	14	-	(2)	2,082
Loan impairment (charges)/recoveries and other credit risk provisions	(46)	-	-	-	-	-	(46)
Net operating income	2,017	-	7	14	-	(2)	2,036
Total operating expenses	(1,152)	-	-	(5)	-	(3)	(1,160)
Operating profit	865	-	7	9	-	(5)	876
Share of profit in associates and joint ventures	57	-	(56)	-	-	1	2
Profit before tax	922	-	(49)	9	-	(4)	878
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(62)	-	-	-	-	-	(62)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(62)	-	-	-	-	-	(62)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(62)	-	-	-	-	-	(62)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(62)	-	-	-	-	-	(62)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	120,727	-	-	-	-	-	120,727
Customer accounts	327,135	-	-	-	-	-	327,135

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Asia

Quarter ended 31 Dec 2016	Commercial Banking							Reported
	Historical Basis	US Runoff Portfolio		JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
		To Corporate Centre	Corporate Centre			Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	906	-	-	(33)	-	-	873	
Net fee income	302	-	-	1	-	-	303	
Net trading income	61	-	-	(13)	-	-	48	
Other income	(33)	-	-	31	-	(6)	(8)	
Net operating income before loan impairment charges and other credit risk provisions	1,236	-	-	(14)	-	(6)	1,216	
Loan impairment (charges)/recoveries and other credit risk provisions	(58)	-	-	-	-	1	(57)	
Net operating income	1,178	-	-	(14)	-	(5)	1,159	
Total operating expenses	(520)	-	1	5	-	1	(513)	
Operating profit	658	-	1	(9)	-	(4)	646	
Share of profit in associates and joint ventures	298	-	(298)	-	-	-	-	
Profit before tax	956	-	(297)	(9)	-	(4)	646	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(8)	-	-	-	-	-	(8)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(8)	-	-	-	-	-	(8)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Operating expenses	(8)	-	-	-	-	-	(8)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(8)	-	-	-	-	-	(8)	
Balance Sheet Data								
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	128,523	-	-	-	-	-	128,523	
Customer accounts	165,863	-	-	-	-	-	165,863	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
Asia

Quarter ended 31 Dec 2016	Global Banking and Markets						
	Historical Basis	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	875	(308)	-	-	-	-	567
Net fee income	302	1	-	-	-	-	303
Net trading income	441	(38)	-	-	-	1	404
Other income	28	16	-	-	-	(2)	42
Net operating income before loan impairment charges and other credit risk provisions	1,646	(329)	-	-	-	(1)	1,316
Loan impairment (charges)/recoveries and other credit risk provisions	(10)	-	-	-	-	1	(9)
Net operating income	1,636	(329)	-	-	-	-	1,307
Total operating expenses	(683)	34	-	-	-	(4)	(653)
Operating profit	953	(295)	-	-	-	(4)	654
Share of profit in associates and joint ventures	62	-	-	(62)	-	-	-
Profit before tax	1,015	(295)	-	(62)	-	(4)	654
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(15)	-	-	-	-	-	(15)
Fair value movements on non-qualifying hedges	1	1	-	-	-	-	2
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(14)	1	-	-	-	-	(13)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(8)	-	-	-	-	-	(8)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(8)	-	-	-	-	-	(8)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(14)	1	-	-	-	-	(13)
LICs	-	-	-	-	-	-	-
Operating expenses	(8)	-	-	-	-	-	(8)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(22)	1	-	-	-	-	(21)
Balance Sheet Data							
At 31 Dec 2016							
Loans and advances to customers (net)	102,081	(21)	-	-	-	(1)	102,059
Customer accounts	113,394	(2,817)	-	-	-	-	110,577

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Private Banking					
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	44	-	-	-	-	44
Net fee income	59	-	-	-	-	59
Net trading income	24	-	-	-	-	24
Other income	3	-	-	-	-	3
Net operating income before loan impairment charges and other credit risk provisions	130	-	-	-	-	130
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	1
Net operating income	131	-	-	-	-	131
Total operating expenses	(98)	-	-	-	(3)	(101)
Operating profit	33	-	-	-	(3)	30
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	33	-	-	-	(3)	30
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	(1)	-	-	-	-	(1)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2)	-	-	-	-	(2)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	11,808	-	-	-	-	11,808
Customer accounts	24,777	-	-	-	-	24,777

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Other / Corporate Centre					Total
	Other Historical	Inter-segment	Business	Other Reallocations	Reported	
	Basis	elimination	Reclassifications to			
\$m	Historical Basis	Corporate Centre ¹	\$m	\$m	\$m	
Net interest income	(22)	(33)	308	-	253	3,196
Net fee income	7	-	(1)	-	6	1,240
Net trading income	34	33	38	(1)	104	650
Other income	757	(283)	(23)	10	461	482
Net operating income before loan impairment charges and other credit risk provisions	776	(283)	322	9	824	5,568
Loan impairment (charges)/recoveries and other credit risk provisions	(12)	-	-	(2)	(14)	(125)
Net operating income	764	(283)	322	7	810	5,443
Total operating expenses	(728)	283	(35)	9	(471)	(2,898)
Operating profit	36	-	287	16	339	2,545
Share of profit in associates and joint ventures	-	-	416	(1)	415	417
Profit before tax	36	-	703	15	754	2,962
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	1	-	-	-	1	(14)
Fair value movements on non-qualifying hedges	-	-	(1)	-	(1)	1
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(4)	-	-	-	(4)	(4)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(3)	-	(1)	-	(4)	(17)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(135)	-	-	-	(135)	(214)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	(1)
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(135)	-	-	-	(135)	(215)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(3)	-	(1)	-	(4)	(17)
LICs	-	-	-	-	-	-
Operating expenses	(135)	-	-	-	(135)	(215)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(138)	-	(1)	-	(139)	(232)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	2,290	-	21	1	2,312	365,429
Customer accounts	554	-	2,817	-	3,371	631,723

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,388	-	-	22	-	-	1,410
Net fee income	658	-	-	(18)	-	-	640
Net trading income	71	-	-	(3)	-	-	68
Other income	194	-	-	26	-	(2)	218
Net operating income before loan impairment charges and other credit risk provisions	2,311	-	-	27	-	(2)	2,336
Loan impairment (charges)/recoveries and other credit risk provisions	(77)	-	-	-	-	-	(77)
Net operating income	2,234	-	-	27	-	(2)	2,259
Total operating expenses	(1,005)	-	-	(1)	-	(2)	(1,008)
Operating profit	1,229	-	-	26	-	(4)	1,251
Share of profit in associates and joint ventures	72	-	(68)	-	-	-	4
Profit before tax	1,301	-	(68)	26	-	(4)	1,255

Significant Items

Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(14)	-	-	-	-	-	(14)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(14)	-	-	-	-	-	(14)

Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(14)	-	-	-	-	-	(14)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(14)	-	-	-	-	-	(14)

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	119,969	-	-	-	-	-	119,969
Customer accounts	326,521	-	-	-	-	-	326,521

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Net interest income	926
Net fee income	329
Net trading income	98
Other income	25
Net operating income before loan impairment charges and other credit risk provisions	1,378
Loan impairment (charges)/recoveries and other credit risk provisions	(107)
Net operating income	1,271
Total operating expenses	(481)
Operating profit	790
Share of profit in associates and joint ventures	363
Profit before tax	1,153

Commercial Banking							
Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated	
\$m	\$m	\$m	\$m	\$m	\$m	\$m	
			(22)		(27)	877	
			18		(6)	341	
			3		(3)	98	
			(26)		(5)	(6)	
			(27)		(41)	1,310	
			-		(1)	(108)	
			(27)		(42)	1,202	
			1		11	(469)	
			(26)		(31)	733	
		(363)	-		-	-	
		(363)	(26)		(31)	733	

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	-	(2)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2)	-	-	-	-	(2)

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	126,209	-	-	-	(3,500)	122,709
Customer accounts	164,643	-	-	-	(4,756)	159,887

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	849	(303)	-	-	-	27	573
Net fee income	321	-	-	-	-	6	327
Net trading income	521	(25)	-	-	-	3	499
Other income	52	(13)	-	-	-	-	39
Net operating income before loan impairment charges and other credit risk provisions	1,743	(341)	-	-	-	36	1,438
Loan impairment (charges)/recoveries and other credit risk provisions	(23)	-	-	-	-	-	(23)
Net operating income	1,720	(341)	-	-	-	36	1,415
Total operating expenses	(660)	27	-	-	-	(11)	(644)
Operating profit	1,060	(314)	-	-	-	25	771
Share of profit in associates and joint ventures	76	-	-	(76)	-	-	-
Profit before tax	1,136	(314)	-	(76)	-	25	771

Significant Items

Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(34)	-	-	-	-	-	(34)
Fair value movements on non-qualifying hedges	(10)	8	-	-	-	-	(2)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(44)	8	-	-	-	-	(36)

LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(6)	-	-	-	-	-	(6)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(6)	-	-	-	-	-	(6)

Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax							
Revenue	(44)	8	-	-	-	-	(36)
LICs	-	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(50)	8	-	-	-	-	(42)

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	90,610	(450)	-	-	-	3,500	93,660
Customer accounts	108,346	(3,147)	-	-	-	4,756	109,955

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	47	-	-	-	-	47
Net fee income	75	-	-	-	-	75
Net trading income	36	-	-	-	-	36
Other income	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	158	-	-	-	-	158
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	158	-	-	-	-	158
Total operating expenses	(44)	-	-	-	1	(43)
Operating profit	114	-	-	-	1	115
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	114	-	-	-	1	115
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	47	-	-	-	-	47
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	47	-	-	-	-	47
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	47	-	-	-	-	47
Share of profit in associates and joint ventures	-	-	-	-	-	-
	47	-	-	-	-	47
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	12,801	-	-	-	-	12,801
Customer accounts	26,762	-	-	-	-	26,762

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(23)	(34)	303	-	246	3,153
Net fee income	6	-	-	-	6	1,389
Net trading income	14	34	25	-	73	774
Other income	704	(292)	13	7	432	683
Net operating income before loan impairment charges and other credit risk provisions	701	(292)	341	7	757	5,999
Loan impairment (charges)/recoveries and other credit risk provisions	(1)	-	-	1	-	(208)
Net operating income	700	(292)	341	8	757	5,791
Total operating expenses	(744)	292	(27)	1	(478)	(2,642)
Operating profit	(44)	-	314	9	279	3,149
Share of profit in associates and joint ventures	-	-	507	-	507	511
Profit before tax	(44)	-	821	9	786	3,660
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(34)
Fair value movements on non-qualifying hedges	5	-	(8)	-	(3)	(5)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(4)	-	-	-	(4)	(4)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	1	-	(8)	-	(7)	(43)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(126)	-	-	-	(126)	(148)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	47
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(126)	-	-	-	(126)	(101)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	1	-	(8)	-	(7)	(43)
LICs	-	-	-	-	-	-
Operating expenses	(126)	-	-	-	(126)	(101)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(125)	-	(8)	-	(133)	(144)
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	2,460	-	450	-	2,910	352,049
Customer accounts	1,040	-	3,147	-	4,187	627,312

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,359	-	-	23	-	-	1,382
Net fee income	583	-	-	(18)	-	-	565
Net trading income	13	-	-	(3)	-	1	11
Other income	129	-	-	18	-	(4)	143
Net operating income before loan impairment charges and other credit risk provisions	2,084	-	-	20	-	(3)	2,101
Loan impairment (charges)/recoveries and other credit risk provisions	(72)	-	-	-	-	-	(72)
Net operating income	2,012	-	-	20	-	(3)	2,029
Total operating expenses	(1,032)	-	-	(1)	-	(1)	(1,034)
Operating profit	980	-	-	19	-	(4)	995
Share of profit in associates and joint ventures	80	-	(73)	-	-	-	7
Profit before tax	1,060	-	(73)	19	-	(4)	1,002
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(18)	-	-	-	-	-	(18)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(18)	-	-	-	-	-	(18)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(18)	-	-	-	-	-	(18)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(18)	-	-	-	-	-	(18)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	118,734	-	-	-	-	-	118,734
Customer accounts	315,401	-	-	-	-	-	315,401

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		To Corporate Centre	Corporate Centre	Insurance to RBWM	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	912	-	-	(23)	-	(29)	860
Net fee income	338	-	-	18	-	(9)	347
Net trading income	97	-	-	3	-	(3)	97
Other income	38	-	-	(18)	-	(6)	14
Net operating income before loan impairment charges and other credit risk provisions	1,385	-	-	(20)	-	(47)	1,318
Loan impairment (charges)/recoveries and other credit risk provisions	(79)	-	-	-	-	-	(79)
Net operating income	1,306	-	-	(20)	-	(47)	1,239
Total operating expenses	(492)	-	-	1	-	11	(480)
Operating profit	814	-	-	(19)	-	(36)	759
Share of profit in associates and joint ventures	399	-	(399)	-	-	-	-
Profit before tax	1,213	-	(399)	(19)	-	(36)	759
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	125,974	-	-	-	-	(3,575)	122,399
Customer accounts	160,171	-	-	-	-	(4,594)	155,577

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	828	(300)	-	-	-	29	557
Net fee income	323	-	-	-	-	9	332
Net trading income	610	(32)	-	-	-	3	581
Other income	80	(47)	-	-	-	1	34
Net operating income before loan impairment charges and other credit risk provisions	1,841	(379)	-	-	-	42	1,504
Loan impairment (charges)/recoveries and other credit risk provisions	(4)	-	-	-	-	(1)	(5)
Net operating income	1,837	(379)	-	-	-	41	1,499
Total operating expenses	(649)	36	-	-	-	(12)	(625)
Operating profit	1,188	(343)	-	-	-	29	874
Share of profit in associates and joint ventures	83	-	-	(83)	-	-	-
Profit before tax	1,271	(343)	-	(83)	-	29	874
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(9)	9	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(9)	9	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(6)	-	-	-	-	-	(6)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(9)	9	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(15)	9	-	-	-	-	(6)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	91,989	(566)	-	-	-	3,575	94,998
Customer accounts	105,627	(2,961)	-	-	-	4,594	107,260

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	48	-	-	-	-	48
Net fee income	54	-	-	-	-	54
Net trading income	35	-	-	-	-	35
Other income	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	137	-	-	-	-	137
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	137	-	-	-	-	137
Total operating expenses	(80)	-	-	-	-	(80)
Operating profit	57	-	-	-	-	57
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	57	-	-	-	-	57
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	-
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	13,146	-	-	-	-	13,146
Customer accounts	27,432	-	-	-	-	27,432

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(22)	(30)	300	-	248	3,095
Net fee income	7	-	-	-	7	1,305
Net trading income	9	30	32	(1)	70	794
Other income	758	(280)	47	9	534	725
Net operating income before loan impairment charges and other credit risk provisions	752	(280)	379	8	859	5,919
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	1	2	(154)
Net operating income	753	(280)	379	9	861	5,765
Total operating expenses	(729)	280	(36)	2	(483)	(2,702)
Operating profit	24	-	343	11	378	3,063
Share of profit in associates and joint ventures	-	-	555	-	555	562
Profit before tax	24	-	898	11	933	3,625
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	(1)	-	-	-	(1)	(1)
Fair value movements on non-qualifying hedges	-	-	(9)	-	(9)	(9)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	7	-	-	-	7	7
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	6	-	(9)	-	(3)	(3)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(86)	-	-	-	(86)	(111)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(86)	-	-	-	(86)	(111)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	6	-	(9)	-	(3)	(3)
LICs	-	-	-	-	-	-
Operating expenses	(86)	-	-	-	(86)	(111)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(80)	-	(9)	-	(89)	(114)
Balance Sheet Data						
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	2,561	-	566	-	3,127	352,404
Customer accounts	1,569	-	2,961	-	4,530	610,200

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,350	-	-	20	-	-	1,370
Net fee income	582	-	-	(16)	-	-	566
Net trading income	28	-	-	2	-	(1)	29
Other income	84	-	-	17	-	(1)	100
Net operating income before loan impairment charges and other credit risk provisions	2,044	-	-	23	-	(2)	2,065
Loan impairment (charges)/recoveries and other credit risk provisions	(80)	-	-	-	-	-	(80)
Net operating income	1,964	-	-	23	-	(2)	1,985
Total operating expenses	(1,008)	-	-	(1)	-	(2)	(1,011)
Operating profit	956	-	-	22	-	(4)	974
Share of profit in associates and joint ventures	65	-	(58)	-	-	-	7
Profit before tax	1,021	-	(58)	22	-	(4)	981
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	9	-	-	-	-	-	9
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	9	-	-	-	-	-	9
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	9	-	-	-	-	-	9
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	9	-	-	-	-	-	9
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	118,850	-	-	-	-	-	118,850
Customer accounts	311,790	-	-	-	-	-	311,790

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016

Net interest income	912	-	-	(20)	-	(31)	861
Net fee income	335	-	-	16	-	(8)	343
Net trading income	79	-	-	(2)	-	(4)	73
Other income	39	-	-	(17)	-	(4)	18
Net operating income before loan impairment charges and other credit risk provisions	1,365	-	-	(23)	-	(47)	1,295
Loan impairment (charges)/recoveries and other credit risk provisions	(48)	-	-	-	-	1	(47)
Net operating income	1,317	-	-	(23)	-	(46)	1,248
Total operating expenses	(476)	-	-	1	-	9	(466)
Operating profit	841	-	-	(22)	-	(37)	782
Share of profit in associates and joint ventures	302	-	(302)	-	-	-	-
Profit before tax	1,143	-	(302)	(22)	-	(37)	782

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	3	-	-	-	-	-	3
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	3	-	-	-	-	-	3

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	3	-	-	-	-	-	3
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	3	-	-	-	-	-	3

Balance Sheet Data

At 31 Mar 2016	\$m						
Loans and advances to customers (net)	125,991	-	-	-	-	(4,271)	121,720
Customer accounts	165,036	-	-	-	-	(4,603)	160,433

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Commercial Banking							
Originally Reported ¹	US Runoff Portfolio		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	To Corporate Centre	Corporate Centre	Insurance to RBWM	Other Reallocations			
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	912	-	-	(20)	-	(31)	861
Net fee income	335	-	-	16	-	(8)	343
Net trading income	79	-	-	(2)	-	(4)	73
Other income	39	-	-	(17)	-	(4)	18
Net operating income before loan impairment charges and other credit risk provisions	1,365	-	-	(23)	-	(47)	1,295
Loan impairment (charges)/recoveries and other credit risk provisions	(48)	-	-	-	-	1	(47)
Net operating income	1,317	-	-	(23)	-	(46)	1,248
Total operating expenses	(476)	-	-	1	-	9	(466)
Operating profit	841	-	-	(22)	-	(37)	782
Share of profit in associates and joint ventures	302	-	(302)	-	-	-	-
Profit before tax	1,143	-	(302)	(22)	-	(37)	782

Revenue	-	-	-	-	-	-	-
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs	-						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses	-						
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	3	-	-	-	-	-	3
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	3	-	-	-	-	-	3
Share of profit in associates and joint ventures	-						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax	-						
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	3	-	-	-	-	-	3
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	3	-	-	-	-	-	3

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Quarter ended 31 Mar 2016

Net interest income	779	(269)	-	-	-	31	541
Net fee income	271	-	-	-	-	8	279
Net trading income	747	(34)	-	-	-	4	717
Other income	75	(22)	-	-	-	-	53
Net operating income before loan impairment charges and other credit risk provisions	1,872	(325)	-	-	-	43	1,590
Loan impairment (charges)/recoveries and other credit risk provisions	(64)	-	-	-	-	-	(64)
Net operating income	1,808	(325)	-	-	-	43	1,526
Total operating expenses	(630)	29	-	-	-	(13)	(614)
Operating profit	1,178	(296)	-	-	-	30	912
Share of profit in associates and joint ventures	63	-	-	(63)	-	-	-
Profit before tax	1,241	(296)	-	(63)	-	30	912

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	64	-	-	-	-	-	64
Fair value movements on non-qualifying hedges	(8)	8	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	56	8	-	-	-	-	64

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	56	8	-	-	-	-	64
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	56	8	-	-	-	-	64

Balance Sheet Data

At 31 Mar 2016	\$m						
Loans and advances to customers (net)	90,314	(262)	-	-	-	4,271	94,323
Customer accounts	106,017	(2,149)	-	-	-	4,603	108,471

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Global Banking and Markets							
Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	779	(269)	-	-	-	31	541
Net fee income	271	-	-	-	-	8	279
Net trading income	747	(34)	-	-	-	4	717
Other income	75	(22)	-	-	-	-	53
Net operating income before loan impairment charges and other credit risk provisions	1,872	(325)	-	-	-	43	1,590
Loan impairment (charges)/recoveries and other credit risk provisions	(64)	-	-	-	-	-	(64)
Net operating income	1,808	(325)	-	-	-	43	1,526
Total operating expenses	(630)	29	-	-	-	(13)	(614)
Operating profit	1,178	(296)	-	-	-	30	912
Share of profit in associates and joint ventures	63	-	-	(63)	-	-	-
Profit before tax	1,241	(296)	-	(63)	-	30	912

Revenue	64	-	-	-	-	-	64
Debit valuation adjustment ('DVA') on derivative contracts	64	-	-	-	-	-	64
Fair value movements on non-qualifying hedges	(8)	8	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	56	8	-	-	-	-	64
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax	56	8	-	-	-	-	64
Revenue	56	8	-	-	-	-	64
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	56	8	-	-	-	-	64

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	47	-	-	-	-	47
Net fee income	69	-	-	-	-	69
Net trading income	34	-	-	-	-	34
Other income	1	-	-	-	-	1
Net operating income before loan impairment charges and other credit risk provisions	151	-	-	-	-	151
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	151	-	-	-	-	151
Total operating expenses	(85)	-	-	-	-	(85)
Operating profit	66	-	-	-	-	66
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	66	-	-	-	-	66
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m
At 31 Mar 2016						
Loans and advances to customers (net)	12,938	-	-	-	-	12,938
Customer accounts	28,527	-	-	-	-	28,527

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(19)	(23)	269	-	227	3,046
Net fee income	9	-	-	-	9	1,266
Net trading income	(2)	23	34	1	56	909
Other income	648	(235)	22	5	440	612
Net operating income before loan impairment charges and other credit risk provisions	636	(235)	325	6	732	5,833
Loan impairment (charges)/recoveries and other credit risk provisions	2	-	-	(1)	1	(190)
Net operating income	638	(235)	325	5	733	5,643
Total operating expenses	(579)	235	(29)	6	(367)	(2,543)
Operating profit	59	-	296	11	366	3,100
Share of profit in associates and joint ventures	-	-	423	-	423	430
Profit before tax	59	-	719	11	789	3,530
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	64
Fair value movements on non-qualifying hedges	4	-	(8)	-	(4)	(4)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	9	-	-	-	9	9
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	13	-	(8)	-	5	69
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(15)	-	-	-	(15)	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(15)	-	-	-	(15)	(3)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	13	-	(8)	-	5	69
LICs	-	-	-	-	-	-
Operating expenses	(15)	-	-	-	(15)	(3)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2)	-	(8)	-	(10)	66
Balance Sheet Data						
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	2,679	-	262	-	2,941	350,772
Customer accounts	2,556	-	2,149	-	4,705	613,926

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,309	-	-	19	-	-	1,328
Net fee income	609	-	-	(12)	-	-	597
Net trading income	47	-	-	-	-	-	47
Other income	99	-	-	2	-	-	101
Net operating income before loan impairment charges and other credit risk provisions	2,064	-	-	9	-	-	2,073
Loan impairment (charges)/recoveries and other credit risk provisions	(95)	-	-	-	-	-	(95)
Net operating income	1,969	-	-	9	-	-	1,978
Total operating expenses	(1,082)	-	-	(1)	-	(4)	(1,087)
Operating profit	887	-	-	8	-	(4)	891
Share of profit in associates and joint ventures	67	-	(59)	-	-	-	8
Profit before tax	954	-	(59)	8	-	(4)	899
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(29)	-	-	-	-	-	(29)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(29)	-	-	-	-	-	(29)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(29)	-	-	-	-	-	(29)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(29)	-	-	-	-	-	(29)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	117,807	-	-	-	-	-	117,807
Customer accounts	303,536	-	-	-	-	-	303,536

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015

Net interest income	895	-	-	(19)	-	(32)	844
Net fee income	331	-	-	12	-	(8)	335
Net trading income	94	-	-	-	-	(4)	90
Other income	(9)	-	-	(2)	-	(6)	(17)
Net operating income before loan impairment charges and other credit risk provisions	1,311	-	-	(9)	-	(50)	1,252
Loan impairment (charges)/recoveries and other credit risk provisions	(237)	-	-	-	-	1	(236)
Net operating income	1,074	-	-	(9)	-	(49)	1,016
Total operating expenses	(504)	-	-	1	-	12	(491)
Operating profit	570	-	-	(8)	-	(37)	525
Share of profit in associates and joint ventures	315	-	(315)	-	-	-	-
Profit before tax	885	-	(315)	(8)	-	(37)	525

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs to achieve	(13)	-	-	-	-	-	(13)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(13)	-	-	-	-	-	(13)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(13)	-	-	-	-	-	(13)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(13)	-	-	-	-	-	(13)

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	130,513	-	-	-	-	(4,166)	126,347
Customer accounts	165,202	-	-	-	-	(4,732)	160,470

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	895	-	-	(19)	-	(32)	844
Net fee income	331	-	-	12	-	(8)	335
Net trading income	94	-	-	-	-	(4)	90
Other income	(9)	-	-	(2)	-	(6)	(17)
Net operating income before loan impairment charges and other credit risk provisions	1,311	-	-	(9)	-	(50)	1,252
Loan impairment (charges)/recoveries and other credit risk provisions	(237)	-	-	-	-	1	(236)
Net operating income	1,074	-	-	(9)	-	(49)	1,016
Total operating expenses	(504)	-	-	1	-	12	(491)
Operating profit	570	-	-	(8)	-	(37)	525
Share of profit in associates and joint ventures	315	-	(315)	-	-	-	-
Profit before tax	885	-	(315)	(8)	-	(37)	525
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(13)	-	-	-	-	-	(13)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(13)	-	-	-	-	-	(13)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(13)	-	-	-	-	-	(13)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(13)	-	-	-	-	-	(13)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	130,513	-	-	-	-	(4,166)	126,347
Customer accounts	165,202	-	-	-	-	(4,732)	160,470

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Net interest income	826	(299)	-	-	-	32	559
Net fee income	326	(3)	-	-	-	8	331
Net trading income	345	(12)	-	-	-	4	337
Other income	41	(6)	-	-	-	-	35
Net operating income before loan impairment charges and other credit risk provisions	1,538	(320)	-	-	-	44	1,262
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	(1)	-
Net operating income	1,539	(320)	-	-	-	43	1,262
Total operating expenses	(631)	33	-	-	-	(12)	(610)
Operating profit	908	(287)	-	-	-	31	652
Share of profit in associates and joint ventures	64	-	-	(66)	-	-	(2)
Profit before tax	972	(287)	-	(66)	-	31	650

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	(61)	-	-	-	-	-	(61)
Fair value movements on non-qualifying hedges	(3)	4	-	-	-	-	1
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(64)	4	-	-	-	-	(60)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs to achieve	(5)	-	-	-	-	-	(5)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(5)	-	-	-	-	-	(5)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	(64)	4	-	-	-	-	(60)
LICs	-	-	-	-	-	-	-
Operating expenses	(5)	-	-	-	-	-	(5)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(69)	4	-	-	-	-	(65)

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	93,007	(214)	-	-	-	4,166	96,959
Customer accounts	100,998	(2,319)	-	-	-	4,732	103,411

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	826	(299)	-	-	-	32	559
Net fee income	326	(3)	-	-	-	8	331
Net trading income	345	(12)	-	-	-	4	337
Other income	41	(6)	-	-	-	-	35
Net operating income before loan impairment charges and other credit risk provisions	1,538	(320)	-	-	-	44	1,262
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	(1)	-
Net operating income	1,539	(320)	-	-	-	43	1,262
Total operating expenses	(631)	33	-	-	-	(12)	(610)
Operating profit	908	(287)	-	-	-	31	652
Share of profit in associates and joint ventures	64	-	-	(66)	-	-	(2)
Profit before tax	972	(287)	-	(66)	-	31	650
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	(61)	-	-	-	-	-	(61)
Fair value movements on non-qualifying hedges	(3)	4	-	-	-	-	1
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(64)	4	-	-	-	-	(60)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(5)	-	-	-	-	-	(5)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(5)	-	-	-	-	-	(5)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(64)	4	-	-	-	-	(60)
LICs	-	-	-	-	-	-	-
Operating expenses	(5)	-	-	-	-	-	(5)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(69)	4	-	-	-	-	(65)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	93,007	(214)	-	-	-	4,166	96,959
Customer accounts	100,998	(2,319)	-	-	-	4,732	103,411

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Quarter ended 31 Dec 2015	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	
Net interest income	44	-	-	-	-	44
Net fee income	57	-	-	-	-	57
Net trading income	26	-	-	-	-	26
Other income	1	-	-	-	-	1
Net operating income before loan impairment charges and other credit risk provisions	128	-	-	-	-	128
Loan impairment (charges)/recoveries and other credit risk provisions	3	-	-	-	-	3
Net operating income	131	-	-	-	-	131
Total operating expenses	(88)	-	-	-	-	(88)
Operating profit	43	-	-	-	-	43
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	43	-	-	-	-	43
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	(2)
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	13,144	-	-	-	-	13,144
Customer accounts	28,685	-	-	-	-	28,685

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ²	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(15)	2	299	-	286	3,061
Net fee income	3	-	3	-	6	1,326
Net trading income	-	(2)	12	-	10	510
Other income	681	(250)	6	6	443	563
Net operating income before loan impairment charges and other credit risk provisions	669	(250)	320	6	745	5,460
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	(328)
Net operating income	669	(250)	320	6	745	5,132
Total operating expenses	(708)	250	(33)	4	(487)	(2,763)
Operating profit	(39)	-	287	10	258	2,369
Share of profit in associates and joint ventures	-	-	440	-	440	446
Profit before tax	(39)	-	727	10	698	2,815
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(61)
Fair value movements on non-qualifying hedges	2	-	(4)	-	(2)	(1)
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	6	-	-	-	6	6
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	8	-	(4)	-	4	(56)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(66)	-	-	-	(66)	(115)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(66)	-	-	-	(66)	(115)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	8	-	(4)	-	4	(56)
LICs	-	-	-	-	-	-
Operating expenses	(66)	-	-	-	(66)	(115)
Share of profit in associates and joint ventures	-	-	440	-	440	446
	(58)	-	(4)	-	(62)	(171)
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	1,904	-	214	-	2,118	356,375
Customer accounts	199	-	2,319	-	2,518	598,620

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	164	-	-	-	-	(1)	163
Net fee income	50	-	-	-	-	1	51
Net trading income	13	-	-	-	-	-	13
Other income	(6)	-	-	-	-	-	(6)
Net operating income before loan impairment charges and other credit risk provisions	221	-	-	-	-	-	221
Loan impairment (charges)/recoveries and other credit risk provisions	(47)	-	-	-	-	-	(47)
Net operating income	174	-	-	-	-	-	174
Total operating expenses	(180)	-	-	-	-	(1)	(181)
Operating profit	(6)	-	-	-	-	(1)	(7)
Share of profit in associates and joint ventures	17	-	(16)	-	-	-	1
Profit before tax	11	-	(16)	-	-	(1)	(6)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	7,125	-	-	-	-	-	7,125
Customer accounts	17,477	-	-	-	-	-	17,477

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Commercial Banking						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	88	-	-	-	-	15	103
Net fee income	44	-	-	-	-	1	45
Net trading income	11	-	-	-	-	1	12
Other income	(4)	-	-	-	-	1	(3)
Net operating income before loan impairment charges and other credit risk provisions	139	-	-	-	-	18	157
Loan impairment (charges)/recoveries and other credit risk provisions	(57)	-	-	-	-	-	(57)
Net operating income	82	-	-	-	-	18	100
Total operating expenses	(82)	-	-	-	-	(1)	(83)
Operating profit	-	-	-	-	-	17	17
Share of profit in associates and joint ventures	5	-	(5)	-	-	-	-
Profit before tax	5	-	(5)	-	-	17	17
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(6)	-	-	-	-	-	(6)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(6)	-	-	-	-	-	(6)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	9,915	-	-	-	-	-	9,915
Customer accounts	8,393	-	-	-	-	-	8,393

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Banking and Markets						
	Historical Basis	Balance Sheet	Legacy Credit to	JV and Associates to	Gains/(losses) on		Reported
		Management to			Corporate Centre	Corporate Centre	
	\$m	Corporate Centre	\$m	\$m	associates and joint	\$m	\$m
Net interest income	167	(46)	-	-	-	(14)	107
Net fee income	68	1	-	-	-	(4)	65
Net trading income	60	(6)	-	-	-	-	54
Other income	(9)	2	-	-	-	(1)	(8)
Net operating income before loan impairment charges and other credit risk provisions	286	(49)	-	-	-	(19)	218
Loan impairment (charges)/recoveries and other credit risk provisions	(28)	-	-	-	-	-	(28)
Net operating income	258	(49)	-	-	-	(19)	190
Total operating expenses	(87)	5	-	-	-	-	(82)
Operating profit	171	(44)	-	-	-	(19)	108
Share of profit in associates and joint ventures	61	-	-	(61)	-	-	-
Profit before tax	232	(44)	-	(61)	-	(19)	108
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	13,710	-	-	-	-	-	13,710
Customer accounts	8,695	(37)	-	-	-	-	8,658

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Private Banking						Reported \$m
	Historical Basis \$m	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Other Reallocations \$m	
		Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Corporate Centre \$m	ventures \$m		
Net interest income	-	-	-	-	-	-	-
Net fee income	-	-	-	-	-	-	-
Net trading income	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	-	-	-	-	-	-	-
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	-
Net operating income	-	-	-	-	-	-	-
Total operating expenses	(1)	-	-	-	1	-	-
Operating profit	(1)	-	-	-	1	-	-
Share of profit in associates and joint ventures	(5)	-	6	-	(1)	-	-
Profit before tax	(6)	-	6	-	-	-	-
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	-	-	-	-	-
Customer accounts	-	-	-	-	-	-	-

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Other / Corporate Centre					Total
	Other Historical	Inter-segment	Business	Reclassifications to	Reported	
	Basis	elimination	Corporate Centre ¹	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	-	7	46	-	53	426
Net fee income	(1)	-	(1)	2	-	161
Net trading income	4	(7)	6	(1)	2	81
Other income	4	(21)	(2)	-	(19)	(36)
Net operating income before loan impairment charges and other credit risk provisions	7	(21)	49	1	36	632
Loan impairment (charges)/recoveries and other credit risk provisions	(1)	-	-	-	(1)	(133)
Net operating income	6	(21)	49	1	35	499
Total operating expenses	(48)	21	(5)	1	(31)	(377)
Operating profit	(42)	-	44	2	4	122
Share of profit in associates and joint ventures	(5)	-	76	1	72	73
Profit before tax	(47)	-	120	3	76	195
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(2)	-	-	-	(2)	(2)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	(2)	(2)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(20)	-	-	-	(20)	(29)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(20)	-	-	-	(20)	(29)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(2)	-	-	-	(2)	(2)
LICs	-	-	-	-	-	-
Operating expenses	(20)	-	-	-	(20)	(29)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(22)	-	-	-	(22)	(31)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	-	-	-	30,750
Customer accounts	201	-	37	-	238	34,766

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						Restated \$m
	Originally Reported ¹ \$m	US Runoff Portfolio To Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Insurance from Commercial Banking \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
Net interest income	180	-	-	-	-	1	181
Net fee income	66	-	-	-	-	-	66
Net trading income	15	-	-	-	-	-	15
Other income	3	-	-	-	-	(1)	2
Net operating income before loan impairment charges and other credit risk provisions	264	-	-	-	-	-	264
Loan impairment (charges)/recoveries and other credit risk provisions	(76)	-	-	-	-	-	(76)
Net operating income	188	-	-	-	-	-	188
Total operating expenses	(208)	-	-	-	-	(2)	(210)
Operating profit	(20)	-	-	-	-	(2)	(22)
Share of profit in associates and joint ventures	23	-	(23)	-	-	-	-
Profit before tax	3	-	(23)	-	-	(2)	(22)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(17)	-	-	-	-	-	(17)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(17)	-	-	-	-	-	(17)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(17)	-	-	-	-	-	(17)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(17)	-	-	-	-	-	(17)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	8,208	-	-	-	-	-	8,208
Customer accounts	19,991	-	-	-	-	-	19,991

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	138	-	-	-	-	(19)	119
Net fee income	53	-	-	-	-	(5)	48
Net trading income	13	-	-	-	-	(1)	12
Other income	4	-	-	-	-	(3)	1
Net operating income before loan impairment charges and other credit risk provisions	208	-	-	-	-	(28)	180
Loan impairment (charges)/recoveries and other credit risk provisions	(17)	-	-	-	-	1	(16)
Net operating income	191	-	-	-	-	(27)	164
Total operating expenses	(99)	-	-	-	-	7	(92)
Operating profit	92	-	-	-	-	(20)	72
Share of profit in associates and joint ventures	27	-	(27)	-	-	-	-
Profit before tax	119	-	(27)	-	-	(20)	72
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(6)	-	-	-	-	-	(6)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	-	(6)
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	15,150	-	-	-	-	(3,389)	11,761
Customer accounts	10,728	-	-	-	-	(1,974)	8,754

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	162	(53)	-	-	-	18	127	
Net fee income	55	-	-	-	-	5	60	
Net trading income	52	(4)	-	-	-	-	48	
Other income	2	2	-	-	-	2	6	
Net operating income before loan impairment charges and other credit risk provisions	271	(55)	-	-	-	25	241	
Loan impairment (charges)/recoveries and other credit risk provisions	4	-	-	-	-	1	5	
Net operating income	275	(55)	-	-	-	26	246	
Total operating expenses	(74)	4	-	-	-	(8)	(78)	
Operating profit	201	(51)	-	-	-	18	168	
Share of profit in associates and joint ventures	59	-	-	(59)	-	-	-	
Profit before tax	260	(51)	-	(59)	-	18	168	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Balance Sheet Data								
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	10,039	-	-	-	-	3,389	13,428	
Customer accounts	8,130	(44)	-	-	-	1,974	10,060	

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		Corporate Centre	Corporate Centre	Corporate Centre	ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	(1)	-	-	-	-	(1)	
Net fee income	-	-	-	-	-	-	
Net trading income	(1)	-	-	-	-	(1)	
Other income	-	-	-	-	-	-	
Net operating income before loan impairment charges and other credit risk provisions	(2)	-	-	-	-	(2)	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	
Net operating income	(2)	-	-	-	-	(2)	
Total operating expenses	2	-	-	-	(1)	1	
Operating profit	-	-	-	-	(1)	(1)	
Share of profit in associates and joint ventures	1	-	(2)	-	1	-	
Profit before tax	1	-	(2)	-	-	(1)	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	-	-	-	-	-	-	
Customer accounts	-	-	-	-	-	-	

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(3)	6	53	-	56	482
Net fee income	(11)	-	-	-	(11)	163
Net trading income	-	(6)	4	1	(1)	73
Other income	20	(22)	(2)	2	(2)	7
Net operating income before loan impairment charges and other credit risk provisions	6	(22)	55	3	42	725
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	(2)	(1)	(88)
Net operating income	7	(22)	55	1	41	637
Total operating expenses	(62)	22	(4)	4	(40)	(419)
Operating profit	(55)	-	51	5	1	218
Share of profit in associates and joint ventures	1	-	111	(1)	111	111
Profit before tax	(54)	-	162	4	112	329
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(3)	-	-	-	(3)	(3)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(3)	-	-	-	(3)	(3)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(24)	-	-	-	(24)	(47)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(24)	-	-	-	(24)	(47)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(3)	-	-	-	(3)	(3)
LICs	-	-	-	-	-	-
Operating expenses	(24)	-	-	-	(24)	(47)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(27)	-	-	-	(27)	(50)
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	-	-	-	33,397
Customer accounts	216	-	44	-	260	39,065

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated \$m
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking				
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	150	30	-	-	-	-	-	180	
Net fee income	44	30	-	-	-	-	-	74	
Net trading income	13	2	-	-	-	-	-	15	
Other income	1	12	-	-	-	-	(1)	12	
Net operating income before loan impairment charges and other credit risk provisions	208	74	-	-	-	-	(1)	281	
Loan impairment (charges)/recoveries and other credit risk provisions	(31)	(32)	-	-	-	-	1	(62)	
Net operating income	177	42	-	-	-	-	-	219	
Total operating expenses	(125)	(67)	-	-	-	-	(1)	(193)	
Operating profit	52	(25)	-	-	-	-	(1)	26	
Share of profit in associates and joint ventures	23	-	-	(23)	-	-	-	-	
Profit before tax	75	(25)	-	(23)	-	-	(1)	26	
Significant Items									
Revenue									
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	11	-	-	-	-	-	11	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
	-	11	-	-	-	-	-	11	
LICs									
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Operating expenses									
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-	
Costs to achieve	-	(14)	-	-	-	-	-	(14)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
	-	(14)	-	-	-	-	-	(14)	
Share of profit in associates and joint ventures									
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	
Profit/(loss) before tax									
Revenue	-	11	-	-	-	-	-	11	
LICs	-	-	-	-	-	-	-	-	
Operating expenses	-	(14)	-	-	-	-	-	(14)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
	-	(3)	-	-	-	-	-	(3)	
Balance Sheet Data									
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	6,248	2,280	-	-	-	-	-	8,528	
Customer accounts	16,706	3,790	-	-	-	-	1	20,497	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Commercial Banking							Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	117	21	-	-	-	-	(18)	120
Net fee income	54	3	-	-	-	-	(6)	51
Net trading income	14	2	-	-	-	-	(1)	15
Other income	2	-	-	-	-	-	(2)	-
Net operating income before loan impairment charges and other credit risk provisions	187	26	-	-	-	-	(27)	186
Loan impairment (charges)/recoveries and other credit risk provisions	11	(5)	-	-	-	-	-	6
Net operating income	198	21	-	-	-	-	(27)	192
Total operating expenses	(76)	(22)	-	-	-	-	9	(89)
Operating profit	122	(1)	-	-	-	-	(18)	103
Share of profit in associates and joint ventures	40	-	-	(40)	-	-	-	-
Profit before tax	162	(1)	-	(40)	-	-	(18)	103
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Operating expenses	-	(1)	-	-	-	-	-	(1)
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	-	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	(1)	-	-	-	-	-	(1)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Profit/(loss) before tax	-	(1)	-	-	-	-	-	(1)
Revenue	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Operating expenses	-	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
Balance Sheet Data	-	(1)	-	-	-	-	-	(1)
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	13,298	3,001	-	-	-	-	(3,341)	12,958
Customer accounts	10,411	760	-	-	-	-	(1,935)	9,236

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Banking and Markets						Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre		Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	122	24	(48)	-	-	-	-	17	115
Net fee income	50	3	-	-	-	-	-	7	60
Net trading income	54	8	(2)	-	-	-	-	1	61
Other income	2	8	(8)	-	-	-	-	-	2
Net operating income before loan impairment charges and other credit risk provisions	228	43	(58)	-	-	-	-	25	238
Loan impairment (charges)/recoveries and other credit risk provisions	8	-	-	-	-	-	-	-	8
Net operating income	236	43	(58)	-	-	-	-	25	246
Total operating expenses	(61)	(10)	5	-	-	-	-	(8)	(74)
Operating profit	175	33	(53)	-	-	-	-	17	172
Share of profit in associates and joint ventures	56	-	-	-	(56)	-	-	-	-
Profit before tax	231	33	(53)	-	(56)	-	-	17	172
Significant Items									
Revenue									
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	-	-	-	-
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	10,225	729	-	-	-	-	3,341	14,295	
Customer accounts	7,768	672	(45)	-	-	-	1,935	10,330	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Private Banking						Restated \$m
	Originally Reported ¹ \$m	Turkey from Europe to Middle East and North Africa ² \$m	Balance Sheet Management to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m	
			Corporate Centre \$m	JV and Associates to Corporate Centre \$m			
Net interest income	-	1	-	-	-	-	1
Net fee income	-	-	-	-	-	-	-
Net trading income	-	1	-	-	-	-	1
Other income	-	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	-	2	-	-	-	-	2
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	-
Net operating income	-	2	-	-	-	-	2
Total operating expenses	-	(1)	-	-	-	-	(1)
Operating profit	-	1	-	-	-	-	1
Share of profit in associates and joint ventures	3	-	-	(3)	-	-	-
Profit before tax	3	1	-	(3)	-	-	1
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	2	-	-	-	-	2
Customer accounts	-	284	-	-	-	-	284

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Other / Corporate Centre						Total \$m
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Business Reclassifications to Corporate Centre ³	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	4	3	(8)	48	1	48	464
Net fee income	(1)	-	-	-	(1)	(2)	183
Net trading income	1	(3)	8	2	-	8	100
Other income	25	(20)	-	8	3	16	30
Net operating income before loan impairment charges and other credit risk provisions	29	(20)	-	58	3	70	777
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	(1)	(1)	(49)
Net operating income	29	(20)	-	58	2	69	728
Total operating expenses	(37)	20	(4)	(5)	-	(26)	(383)
Operating profit	(8)	-	(4)	53	2	43	345
Share of profit in associates and joint ventures	3	-	-	122	-	125	125
Profit before tax	(5)	-	(4)	175	2	168	470
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	11
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	(3)	-	-	-	-	(3)	(3)
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(3)	-	-	-	-	(3)	8
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	(1)	(16)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	(1)	(16)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(3)	-	-	-	-	(3)	8
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	(1)	(16)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(4)	-	-	-	-	(4)	(8)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	3	-	-	-	-	3	35,786
Customer accounts	209	-	-	45	(1)	253	40,600

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Retail Banking and Wealth Management					Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated \$m
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking		Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	151	34	-	-	-	-	-	185
Net fee income	41	32	-	-	-	-	(1)	72
Net trading income	13	2	-	-	-	-	-	15
Other income	16	-	-	-	-	(13)	2	5
Net operating income before loan impairment charges and other credit risk provisions	221	68	-	-	-	(13)	1	277
Loan impairment (charges)/recoveries and other credit risk provisions	(29)	(13)	-	-	-	-	(1)	(43)
Net operating income	192	55	-	-	-	(13)	-	234
Total operating expenses	(127)	(84)	-	-	-	-	(1)	(212)
Operating profit	65	(29)	-	-	-	(13)	(1)	22
Share of profit in associates and joint ventures	21	-	-	(21)	-	-	-	-
Profit before tax	86	(29)	-	(21)	-	(13)	(1)	22
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	-	-	-
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,299	2,533	-	-	-	-	-	8,832
Customer accounts	17,180	4,261	-	-	-	-	-	21,441

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Commercial Banking							Restated
	Originally Reported ¹	Turkey from Europe to Middle East and	US Runoff Portfolio	JV and Associates to	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		
		North Africa ²	to Corporate Centre	Corporate Centre		Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	116	26	-	-	-	(18)	124	
Net fee income	65	3	-	-	-	(11)	57	
Net trading income	14	1	-	-	-	(1)	14	
Other income	2	-	-	-	-	(2)	-	
Net operating income before loan impairment charges and other credit risk provisions	197	30	-	-	-	(32)	195	
Loan impairment (charges)/recoveries and other credit risk provisions	1	(5)	-	-	-	-	(4)	
Net operating income	198	25	-	-	-	(32)	191	
Total operating expenses	(77)	(23)	-	-	-	7	(93)	
Operating profit	121	2	-	-	-	(25)	98	
Share of profit in associates and joint ventures	39	-	-	(39)	-	-	-	
Profit before tax	160	2	-	(39)	-	(25)	98	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(1)	(3)	-	-	-	-	(4)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(1)	(3)	-	-	-	-	(4)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Operating expenses	(1)	(3)	-	-	-	-	(4)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(1)	(3)	-	-	-	-	(4)	
Balance Sheet Data								
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	13,667	3,355	-	-	-	(3,617)	13,405	
Customer accounts	10,950	744	-	-	-	(2,013)	9,681	

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Global Banking and Markets						Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre		Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	121	20	(52)	-	-	-	18	107	
Net fee income	59	3	-	-	-	-	12	74	
Net trading income	81	11	(7)	-	-	-	1	86	
Other income	16	1	(1)	-	-	-	-	16	
Net operating income before loan impairment charges and other credit risk provisions	277	35	(60)	-	-	-	31	283	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	(1)	(1)	
Net operating income	277	35	(60)	-	-	-	30	282	
Total operating expenses	(65)	(10)	5	-	-	-	(8)	(78)	
Operating profit	212	25	(55)	-	-	-	22	204	
Share of profit in associates and joint ventures	63	-	-	-	(63)	-	-	-	
Profit before tax	275	25	(55)	-	(63)	-	22	204	
Significant Items									
Revenue									
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Balance Sheet Data	-	-	-	-	-	-	-	-	
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	10,317	700	-	-	-	-	3,618	14,635	
Customer accounts	7,299	841	(99)	-	-	-	2,012	10,053	

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Global Private Banking							Restated \$m
	Originally Reported ¹ \$m	Turkey from Europe to Middle East and North Africa ² \$m	Balance Sheet Management to Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Gains/(losses) on disposal of subsidiaries, associates and joint ventures \$m	Other Reallocations \$m		
Net interest income	-	-	-	-	-	-	-	-
Net fee income	-	-	-	-	-	-	-	-
Net trading income	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	-	-	-	-	-	-	-	-
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	-	-
Net operating income	-	-	-	-	-	-	-	-
Total operating expenses	-	-	-	-	-	-	-	-
Operating profit	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	2	-	-	(2)	-	-	-	-
Profit before tax	2	-	-	(2)	-	-	-	-
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
Balance Sheet Data								
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	2	-	-	-	-	-	2
Customer accounts	-	291	-	-	-	-	-	291

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Other / Corporate Centre						Total \$m
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	Business Reclassifications to Corporate Centre ³	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	(1)	3	(11)	52	-	43	459
Net fee income	(1)	-	-	-	-	(1)	202
Net trading income	1	(3)	11	7	-	16	131
Other income	28	(20)	-	14	-	22	43
Net operating income before loan impairment charges and other credit risk provisions	27	(20)	-	73	-	80	835
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	2	2	(46)
Net operating income	27	(20)	-	73	2	82	789
Total operating expenses	(31)	20	(8)	(5)	2	(22)	(405)
Operating profit	(4)	-	(8)	68	4	60	384
Share of profit in associates and joint ventures	-	-	-	125	-	125	125
Profit before tax	(4)	-	(8)	193	4	185	509
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	8	-	-	-	-	8	8
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	8	-	-	-	-	8	8
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	(6)	-	-	(7)	(11)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	(6)	-	-	(7)	(11)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	8	-	-	-	-	8	8
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	(6)	-	-	(7)	(11)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	7	-	(6)	-	-	1	(3)
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	-	-	(1)	(1)	36,873
Customer accounts	215	-	-	99	1	315	41,781

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015

Net interest income	148	34	-	-	-	-	-	182
Net fee income	47	30	-	-	-	-	-	77
Net trading income	5	2	-	-	-	-	-	7
Other income	6	1	-	-	-	-	-	7
Net operating income before loan impairment charges and other credit risk provisions	206	67	-	-	-	-	-	273
Loan impairment (charges)/recoveries and other credit risk provisions	(31)	(30)	-	-	-	-	1	(60)
Net operating income	175	37	-	-	-	-	1	213
Total operating expenses	(136)	(82)	-	-	-	-	(2)	(220)
Operating profit	39	(45)	-	-	-	-	(1)	(7)
Share of profit in associates and joint ventures	32	-	-	(32)	-	-	-	-
Profit before tax	71	(45)	-	(32)	-	-	(1)	(7)

Significant Items

Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(3)	-	-	-	-	-	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(3)	-	-	-	-	-	(3)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,374	2,563	-	-	-	-	8,937
Customer accounts	17,172	4,247	-	-	-	-	21,419

¹ Originally reported in the Q4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Commercial Banking								
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²		US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m				\$m	\$m	
Net interest income	115	29	-	-	-	-	(14)	130	
Net fee income	55	5	-	-	-	-	(7)	53	
Net trading income	15	1	-	-	-	-	(2)	14	
Other income	6	-	-	-	-	-	(3)	3	
Net operating income before loan impairment charges and other credit risk provisions	191	35	-	-	-	-	(26)	200	
Loan impairment (charges)/recoveries and other credit risk provisions	(119)	(4)	-	-	-	-	-	(123)	
Net operating income	72	31	-	-	-	-	(26)	77	
Total operating expenses	(90)	(23)	-	-	-	-	6	(107)	
Operating profit	(18)	8	-	-	-	-	(20)	(30)	
Share of profit in associates and joint ventures	38	-	-	(38)	-	-	-	-	
Profit before tax	20	8	-	(38)	-	-	(20)	(30)	
Significant Items									
Revenue									
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-	
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Operating expenses	(5)	-	-	-	-	-	-	(5)	
Costs to achieve	(5)	-	-	-	-	-	-	(5)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	-	
Restructuring and other related costs	-	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Profit/(loss) before tax	(5)	-	-	-	-	-	-	(5)	
Revenue	-	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	-	
Operating expenses	(5)	-	-	-	-	-	-	(5)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
At 31 Dec 2015									
Loans and advances to customers (net)	13,695	3,730	-	-	-	-	(3,602)	13,823	
Customer accounts	12,192	860	-	-	-	-	(2,405)	10,647	

¹ Originally reported in the Q4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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MENA

Quarter ended 31 Dec 2015

Net interest income	117	20	(54)	-	-	-	13	96
Net fee income	62	4	-	-	-	-	7	73
Net trading income	52	11	(4)	-	-	-	-	59
Other income	8	1	(2)	-	-	-	-	7
Net operating income before loan impairment charges and other credit risk provisions	239	36	(60)	-	-	-	20	235
Loan impairment (charges)/recoveries and other credit risk provisions	(15)	-	-	-	-	-	-	(15)
Net operating income	224	36	(60)	-	-	-	20	220
Total operating expenses	(69)	(12)	5	-	-	-	(7)	(83)
Operating profit	155	24	(55)	-	-	-	13	137
Share of profit in associates and joint ventures	36	-	-	-	(35)	-	(1)	-
Profit before tax	191	24	(55)	-	(35)	-	12	137

Significant Items

Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(1)	-	-	-	-	-	-	(1)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	-	(1)

LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

Operating expenses								
Costs to achieve	(2)	-	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	-	(2)

Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

Profit/(loss) before tax								
Revenue	(1)	-	-	-	-	-	-	(1)
LICs	-	-	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-
	(3)	-	-	-	-	-	-	(3)

Balance Sheet Data

At 31 Dec 2015	\$m							
Loans and advances to customers (net)	9,825	704	-	-	-	-	3,602	14,131
Customer accounts	6,901	887	(74)	-	-	-	2,405	10,119

¹ Originally reported in the Q4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015

Net interest income	-	-	-	-	-	-	-
Net fee income	-	-	-	-	-	-	-
Net trading income	-	1	-	-	-	-	1
Other income	-	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	-	1	-	-	-	-	1
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	-
Net operating income	-	1	-	-	-	-	1
Total operating expenses	-	(1)	-	-	-	-	(1)
Operating profit	3	-	-	(3)	-	-	-
Share of profit in associates and joint ventures	3	-	-	(3)	-	-	-
Profit before tax	3	-	-	(3)	-	-	-

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	-	3	-	-	-	-	3
Customer accounts	-	361	-	-	-	-	361

¹ Originally reported in the Q4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Private Banking							
	Originally Reported ¹	Turkey from Europe to Middle East and North Africa ²		Balance Sheet Management to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	-	-	-	-	-	-	-	
Net fee income	-	-	-	-	-	-	-	
Net trading income	-	1	-	-	-	-	1	
Other income	-	-	-	-	-	-	-	
Net operating income before loan impairment charges and other credit risk provisions	-	1	-	-	-	-	1	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	-	
Net operating income	-	1	-	-	-	-	1	
Total operating expenses	-	(1)	-	-	-	-	(1)	
Operating profit	3	-	-	(3)	-	-	-	
Share of profit in associates and joint ventures	3	-	-	(3)	-	-	-	
Profit before tax	3	-	-	(3)	-	-	-	
Revenue	-	-	-	-	-	-	-	
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	
Restructuring and other related costs	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	-	3	-	-	-	-	3	
Customer accounts	-	361	-	-	-	-	361	

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MENA

Quarter ended 31 Dec 2015	Other / Corporate Centre						Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ²	Turkey from Europe to Middle East and North Africa ²	Business Reclassifications to Corporate Centre ³	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	1	4	(11)	54	1	49	457
Net fee income	(1)	-	-	-	-	(1)	202
Net trading income	-	(4)	11	4	2	13	94
Other income	22	(22)	-	2	3	5	22
Net operating income before loan impairment charges and other credit risk provisions	22	(22)	-	60	6	66	775
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	(1)	(1)	(199)
Net operating income	22	(22)	-	60	5	65	576
Total operating expenses	(30)	22	(2)	(5)	3	(12)	(423)
Operating profit	(8)	-	(2)	55	8	53	153
Share of profit in associates and joint ventures	-	-	-	108	1	109	109
Profit before tax	(8)	-	(2)	163	9	162	262
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	(1)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	(1)	-	-	-	-	(1)	(1)
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	(1)	(2)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(3)	-	-	-	-	(3)	(13)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(3)	-	-	-	-	(3)	(13)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(1)	-	-	-	-	(1)	(2)
LICs	-	-	-	-	-	-	-
Operating expenses	(3)	-	-	-	-	(3)	(13)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(4)	-	-	-	-	(4)	(15)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	-	-	-	-	36,894
Customer accounts	203	-	-	74	-	277	42,823

¹ Originally reported in the Q4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Comparative data for Europe and MENA have been re-presented to reflect the management oversight provided by the MENA region following the management services agreement entered into by HSBC Bank plc and HSBC Bank Middle East Limited in Q3 2016 in respect of HSBC Bank A.S. (Turkey).

³ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
North America

Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						Reported
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	407	(112)	-	-	-	3	298
Net fee income	116	(4)	-	-	-	-	112
Net trading income	6	(1)	-	-	-	-	5
Other income	54	39	-	-	-	-	93
Net operating income before loan impairment charges and other credit risk provisions	583	(78)	-	-	-	3	508
Loan impairment (charges)/recoveries and other credit risk provisions	(33)	21	-	-	-	-	(12)
Net operating income	550	(57)	-	-	-	3	496
Total operating expenses	(569)	89	-	-	-	(2)	(482)
Operating profit	(19)	32	-	-	-	1	14
Share of profit in associates and joint ventures	(1)	-	-	-	-	1	-
Profit before tax	(20)	32	-	-	-	2	14
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	116	(44)	-	-	-	-	72
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(86)	86	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	30	42	-	-	-	-	72
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(30)	9	-	-	-	-	(21)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(30)	9	-	-	-	-	(21)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	30	42	-	-	-	-	72
LICs	-	-	-	-	-	-	-
Operating expenses	(30)	9	-	-	-	-	(21)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	-	51	-	-	-	-	51
Balance Sheet Data							
At 31 Dec 2016							
Loans and advances to customers (net)	41,782	(5,464)	-	-	-	-	36,318
Customer accounts	54,412	-	-	-	-	-	54,412

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
North America

Quarter ended 31 Dec 2016	Commercial Banking						
	Historical Basis	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	290	-	-	-	-	4	294
Net fee income	115	-	-	-	-	1	116
Net trading income	8	-	-	-	-	(1)	7
Other income	11	-	-	-	-	-	11
Net operating income before loan impairment charges and other credit risk provisions	424	-	-	-	-	4	428
Loan impairment (charges)/recoveries and other credit risk provisions	2	-	-	-	-	1	3
Net operating income	426	-	-	-	-	5	431
Total operating expenses	(223)	-	-	-	-	(1)	(224)
Operating profit	203	-	-	-	-	4	207
Share of profit in associates and joint ventures	3	-	(2)	-	-	(1)	-
Profit before tax	206	-	(2)	-	-	3	207
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	38,874	-	-	-	-	-	38,874
Customer accounts	42,000	-	-	-	-	-	42,000

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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North America

Quarter ended 31 Dec 2016	Global Banking and Markets							
	Historical Basis	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	274	(104)	8	-	-	(4)	174	
Net fee income	203	(55)	(1)	-	-	2	149	
Net trading income	111	(16)	(38)	-	-	-	57	
Other income	(8)	99	-	-	-	(1)	90	
Net operating income before loan impairment charges and other credit risk provisions	580	(76)	(31)	-	-	(3)	470	
Loan impairment (charges)/recoveries and other credit risk provisions	2	-	-	-	-	-	2	
Net operating income	582	(76)	(31)	-	-	(3)	472	
Total operating expenses	(405)	18	6	-	-	(2)	(383)	
Operating profit	177	(58)	(25)	-	-	(5)	89	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Profit before tax	177	(58)	(25)	-	-	(5)	89	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(7)	-	-	-	-	-	(7)	
Fair value movements on non-qualifying hedges	2	(2)	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(5)	(2)	-	-	-	-	(7)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(4)	-	-	-	-	-	(4)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(4)	-	-	-	-	-	(4)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(5)	(2)	-	-	-	-	(7)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(4)	-	-	-	-	-	(4)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(9)	(2)	-	-	-	-	(11)	
Balance Sheet Data								
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	25,234	(1,595)	(91)	-	-	-	23,548	
Customer accounts	30,760	(6,164)	(1)	-	-	-	24,595	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Private Banking					
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	50	-	-	-	4	54
Net fee income	21	-	-	-	-	21
Net trading income	3	-	-	-	-	3
Other income	(1)	-	-	-	1	-
Net operating income before loan impairment charges and other credit risk provisions	73	-	-	-	5	78
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	1
Net operating income	74	-	-	-	5	79
Total operating expenses	(60)	-	-	-	(1)	(61)
Operating profit	14	-	-	-	4	18
Share of profit in associates and joint ventures	(1)	-	-	-	-	(1)
Profit before tax	13	-	-	-	4	17
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m
At 31 Dec 2016	5,822	-	-	-	-	5,822
Loans and advances to customers (net)	5,822	-	-	-	-	5,822
Customer accounts	11,615	-	-	-	-	11,615

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Other / Corporate Centre					Total
	Other Historical	Inter-segment	Business	Reclassifications to	Reported	
	Basis	elimination	Corporate Centre ¹	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(52)	(4)	208	(7)	145	965
Net fee income	(5)	-	60	(3)	52	450
Net trading income	-	4	55	1	60	132
Other income	314	(384)	(138)	-	(208)	(14)
Net operating income before loan impairment charges and other credit risk provisions	257	(384)	185	(9)	49	1,533
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	(21)	(1)	(21)	(27)
Net operating income	258	(384)	164	(10)	28	1,506
Total operating expenses	(567)	384	(113)	6	(290)	(1,440)
Operating profit	(309)	-	51	(4)	(262)	66
Share of profit in associates and joint ventures	2	-	2	-	4	3
Profit before tax	(307)	-	53	(4)	(258)	69
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(7)
Fair value movements on non-qualifying hedges	-	-	2	-	2	2
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	44	-	44	116
Own credit spread	(116)	-	-	-	(116)	(116)
Portfolio disposals	-	-	(86)	-	(86)	(86)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(116)	-	(40)	-	(156)	(91)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(66)	-	(9)	-	(75)	(102)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(66)	-	(9)	-	(75)	(102)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(116)	-	(40)	-	(156)	(91)
LICs	-	-	-	-	-	-
Operating expenses	(66)	-	(9)	-	(75)	(102)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(182)	-	(49)	-	(231)	(193)
Balance Sheet Data						
At 31 Dec 2016						
Loans and advances to customers (net)	-	-	7,150	-	7,150	111,712
Customer accounts	3	-	6,165	-	6,168	138,790

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	444	(140)	-	-	-	3	307
Net fee income	127	1	-	-	-	-	128
Net trading income	7	(3)	-	-	-	-	4
Other income	(99)	109	-	-	-	-	10
Net operating income before loan impairment charges and other credit risk provisions	479	(33)	-	-	-	3	449
Loan impairment (charges)/recoveries and other credit risk provisions	(51)	10	-	-	-	-	(41)
Net operating income	428	(23)	-	-	-	3	408
Total operating expenses	(558)	137	-	-	-	(1)	(422)
Operating profit	(130)	114	-	-	-	2	(14)
Share of profit in associates and joint ventures	1	-	-	-	-	(1)	-
Profit before tax	(129)	114	-	-	-	1	(14)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	(119)	119	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(119)	119	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(60)	47	-	-	-	-	(13)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(60)	47	-	-	-	-	(13)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(119)	119	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(60)	47	-	-	-	-	(13)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(179)	166	-	-	-	-	(13)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	48,162	(10,693)	-	-	-	-	37,469
Customer accounts	53,830	-	-	-	-	-	53,830

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016

Net interest income	319	-	-	-	-	(21)	298
Net fee income	130	1	-	-	-	(21)	110
Net trading income	9	-	-	-	-	-	9
Other income	6	(1)	-	-	-	(1)	4
Net operating income before loan impairment charges and other credit risk provisions	464	-	-	-	-	(43)	421
Loan impairment (charges)/recoveries and other credit risk provisions	(4)	-	-	-	-	-	(4)
Net operating income	460	-	-	-	-	(43)	417
Total operating expenses	(252)	-	-	-	-	18	(234)
Operating profit	208	-	-	-	-	(25)	183
Share of profit in associates and joint ventures	(3)	-	2	-	-	1	-
Profit before tax	205	-	2	-	-	(24)	183

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)

Balance Sheet Data

At 30 Sep 2016	\$m						
Loans and advances to customers (net)	43,091	-	-	-	-	(3,994)	39,097
Customer accounts	45,678	-	-	-	-	(3,693)	41,985

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Commercial Banking						Restated
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	319	-	-	-	-	(21)	298
Net fee income	130	1	-	-	-	(21)	110
Net trading income	9	-	-	-	-	-	9
Other income	6	(1)	-	-	-	(1)	4
Net operating income before loan impairment charges and other credit risk provisions	464	-	-	-	-	(43)	421
Loan impairment (charges)/recoveries and other credit risk provisions	(4)	-	-	-	-	-	(4)
Net operating income	460	-	-	-	-	(43)	417
Total operating expenses	(252)	-	-	-	-	18	(234)
Operating profit	208	-	-	-	-	(25)	183
Share of profit in associates and joint ventures	(3)	-	2	-	-	1	-
Profit before tax	205	-	2	-	-	(24)	183

Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)

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Quarter ended 30 Sep 2016

Net interest income	237	(89)	6	-	-	26	180
Net fee income	254	15	-	-	-	21	290
Net trading income	88	16	(29)	-	-	1	76
Other income	44	(19)	-	-	-	-	25
Net operating income before loan impairment charges and other credit risk provisions	623	(77)	(23)	-	-	48	571
Loan impairment (charges)/recoveries and other credit risk provisions	(31)	-	-	-	-	(2)	(33)
Net operating income	592	(77)	(23)	-	-	46	538
Total operating expenses	(421)	16	6	-	-	(19)	(418)
Operating profit	171	(61)	(17)	-	-	27	120
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	171	(61)	(17)	-	-	27	120

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	(15)	-	-	-	-	-	(15)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(15)	-	-	-	-	-	(15)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(4)	-	-	-	-	-	(4)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(4)	-	-	-	-	-	(4)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(15)	-	-	-	-	-	(15)
LICs	-	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(19)	-	-	-	-	-	(19)

Balance Sheet Data

At 30 Sep 2016	\$m						
Loans and advances to customers (net)	21,876	(475)	(95)	-	-	3,994	25,300
Customer accounts	28,730	(5,612)	(1)	-	-	3,693	26,810

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Global Banking and Markets							
Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	237	(89)	6	-	-	26	180
Net fee income	254	15	-	-	-	21	290
Net trading income	88	16	(29)	-	-	1	76
Other income	44	(19)	-	-	-	-	25
Net operating income before loan impairment charges and other credit risk provisions	623	(77)	(23)	-	-	48	571
Loan impairment (charges)/recoveries and other credit risk provisions	(31)	-	-	-	-	(2)	(33)
Net operating income	592	(77)	(23)	-	-	46	538
Total operating expenses	(421)	16	6	-	-	(19)	(418)
Operating profit	171	(61)	(17)	-	-	27	120
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	171	(61)	(17)	-	-	27	120
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(15)	-	-	-	-	-	(15)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(15)	-	-	-	-	-	(15)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(4)	-	-	-	-	-	(4)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(15)	-	-	-	-	-	(15)
LICs	-	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(19)	-	-	-	-	-	(19)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	21,876	(475)	(95)	-	-	3,994	25,300
Customer accounts	28,730	(5,612)	(1)	-	-	3,693	26,810

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Quarter ended 30 Sep 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		\$m	\$m	\$m	\$m	Other Reallocations	
Net interest income	53	-	-	-	-	53	
Net fee income	21	-	-	-	-	21	
Net trading income	3	-	-	-	(1)	2	
Other income	1	-	-	-	1	2	
Net operating income before loan impairment charges and other credit risk provisions	78	-	-	-	-	78	
Loan impairment (charges)/recoveries and other credit risk provisions	(2)	-	-	-	-	(2)	
Net operating income	76	-	-	-	-	76	
Total operating expenses	(57)	-	-	-	-	(57)	
Operating profit	19	-	-	-	-	19	
Share of profit in associates and joint ventures	1	-	-	-	-	1	
Profit before tax	20	-	-	-	-	20	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m	
At 30 Sep 2016							
Loans and advances to customers (net)	6,163	-	-	-	-	6,163	
Customer accounts	13,203	-	-	-	-	13,203	

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
North America

Quarter ended 30 Sep 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(30)	(4)	223	(8)	181	1,019
Net fee income	(54)	-	(17)	-	(71)	478
Net trading income	(2)	4	16	-	18	109
Other income	407	(385)	(89)	-	(67)	(26)
Net operating income before loan impairment charges and other credit risk provisions	321	(385)	133	(8)	61	1,580
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(10)	2	(8)	(88)
Net operating income	321	(385)	123	(6)	53	1,492
Total operating expenses	(521)	385	(159)	2	(293)	(1,424)
Operating profit	(200)	-	(36)	(4)	(240)	68
Share of profit in associates and joint ventures	(1)	-	(2)	-	(3)	(2)
Profit before tax	(201)	-	(38)	(4)	(243)	66
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(15)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(4)	-	-	-	(4)	(4)
Portfolio disposals	-	-	(119)	-	(119)	(119)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(4)	-	(119)	-	(123)	(138)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(114)	-	(47)	-	(161)	(179)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(114)	-	(47)	-	(161)	(179)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(4)	-	(119)	-	(123)	(138)
LICs	-	-	-	-	-	-
Operating expenses	(114)	-	(47)	-	(161)	(179)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(118)	-	(166)	-	(284)	(317)
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	11,263	-	11,263	119,292
Customer accounts	3	-	5,613	-	5,616	141,444

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
North America

Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	470	(166)	-	-	-	3	307
Net fee income	117	-	-	-	-	-	117
Net trading income	22	(3)	-	-	-	-	19
Other income	91	(80)	-	-	-	-	11
Net operating income before loan impairment charges and other credit risk provisions	700	(249)	-	-	-	3	454
Loan impairment (charges)/recoveries and other credit risk provisions	(15)	-	-	-	-	-	(15)
Net operating income	685	(249)	-	-	-	3	439
Total operating expenses	(1,113)	708	-	-	-	(1)	(406)
Operating profit	(428)	459	-	-	-	2	33
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(428)	459	-	-	-	2	33
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	2	(4)	-	-	-	2	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	68	(68)	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	70	(72)	-	-	-	2	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(18)	15	-	-	-	-	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(587)	587	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(605)	602	-	-	-	-	(3)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	70	(72)	-	-	-	2	-
LICs	-	-	-	-	-	-	-
Operating expenses	(605)	602	-	-	-	-	(3)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(535)	530	-	-	-	2	(3)
Balance Sheet Data							
At 30 Jun 2016							
Loans and advances to customers (net)	49,666	(11,945)	-	-	-	-	37,721
Customer accounts	53,950	-	-	-	-	-	53,950

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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North America

Quarter ended 30 Jun 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	318	(1)	-	-	-	(23)	294
Net fee income	130	-	-	-	-	(19)	111
Net trading income	10	-	-	-	-	(1)	9
Other income	5	-	-	-	-	-	5
Net operating income before loan impairment charges and other credit risk provisions	463	(1)	-	-	-	(43)	419
Loan impairment (charges)/recoveries and other credit risk provisions	(56)	-	-	-	-	1	(55)
Net operating income	407	(1)	-	-	-	(42)	364
Total operating expenses	(254)	-	-	-	-	14	(240)
Operating profit	153	(1)	-	-	-	(28)	124
Share of profit in associates and joint ventures	(2)	-	2	-	-	-	-
Profit before tax	151	(1)	2	-	-	(28)	124
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	44,952	-	-	-	-	(4,807)	40,145
Customer accounts	45,180	-	-	-	-	(3,734)	41,446

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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North America

Quarter ended 30 Jun 2016	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	268	(98)	5	-	-	27	202	
Net fee income	250	15	-	-	-	17	282	
Net trading income	94	12	(25)	-	-	1	82	
Other income	70	(50)	-	-	-	1	21	
Net operating income before loan impairment charges and other credit risk provisions	682	(121)	(20)	-	-	46	587	
Loan impairment (charges)/recoveries and other credit risk provisions	(219)	1	-	-	-	1	(217)	
Net operating income	463	(120)	(20)	-	-	47	370	
Total operating expenses	(429)	18	7	-	-	(18)	(422)	
Operating profit	34	(102)	(13)	-	-	29	(52)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Profit before tax	34	(102)	(13)	-	-	29	(52)	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(9)	-	-	-	-	-	(9)	
Fair value movements on non-qualifying hedges	(1)	1	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(10)	1	-	-	-	-	(9)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(2)	-	-	-	-	-	(2)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(2)	-	-	-	-	-	(2)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(10)	1	-	-	-	-	(9)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(2)	-	-	-	-	-	(2)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(12)	1	-	-	-	-	(11)	
Balance Sheet Data								
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	21,557	(412)	(102)	-	-	4,807	25,850	
Customer accounts	29,359	(7,409)	(1)	-	-	3,735	25,684	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	49	-	-	-	-	49
Net fee income	22	-	-	-	-	22
Net trading income	2	-	-	-	1	3
Other income	23	-	-	-	(1)	22
Net operating income before loan impairment charges and other credit risk provisions	96	-	-	-	-	96
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	1
Net operating income	97	-	-	-	-	97
Total operating expenses	(63)	-	-	-	-	(63)
Operating profit	34	-	-	-	-	34
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	34	-	-	-	-	34
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	-
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,333	-	-	-	-	6,333
Customer accounts	13,660	-	-	-	-	13,660

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(9)	(4)	260	(7)	240	1,092
Net fee income	-	-	(15)	2	(13)	519
Net trading income	10	4	16	(1)	29	142
Other income	399	(383)	130	-	146	205
Net operating income before loan impairment charges and other credit risk provisions	400	(383)	391	(6)	402	1,958
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(1)	(2)	(3)	(289)
Net operating income	400	(383)	390	(8)	399	1,669
Total operating expenses	(505)	383	(733)	5	(850)	(1,981)
Operating profit	(105)	-	(343)	(3)	(451)	(312)
Share of profit in associates and joint ventures	-	-	(2)	-	(2)	(2)
Profit before tax	(105)	-	(345)	(3)	(453)	(314)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(9)
Fair value movements on non-qualifying hedges	9	-	3	(2)	10	10
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(47)	-	-	-	(47)	(47)
Portfolio disposals	-	-	68	-	68	68
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(38)	-	71	(2)	31	22
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(50)	-	(15)	-	(65)	(72)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	(587)	-	(587)	(587)
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(50)	-	(602)	-	(652)	(659)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(38)	-	71	(2)	31	22
LICs	-	-	-	-	-	-
Operating expenses	(50)	-	(602)	-	(652)	(659)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(88)	-	(531)	(2)	(621)	(637)
Balance Sheet Data						
At 30 Jun 2016						
Loans and advances to customers (net)	1	-	12,459	-	12,460	122,509
Customer accounts	3	-	7,410	(1)	7,412	142,152

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	516	(222)	-	-	-	3	297
Net fee income	104	2	-	-	-	-	106
Net trading income	(86)	115	-	-	-	-	29
Other income	21	(13)	-	-	-	-	8
Net operating income before loan impairment charges and other credit risk provisions	555	(118)	-	-	-	3	440
Loan impairment (charges)/recoveries and other credit risk provisions	(116)	97	-	-	-	-	(19)
Net operating income	439	(21)	-	-	-	3	421
Total operating expenses	(526)	138	-	-	-	(1)	(389)
Operating profit	(87)	117	-	-	-	2	32
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(87)	117	-	-	-	2	32
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	(119)	119	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(119)	119	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(30)	22	-	-	-	-	(8)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(30)	22	-	-	-	-	(8)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(119)	119	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(30)	22	-	-	-	-	(8)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(149)	141	-	-	-	-	(8)
Balance Sheet Data							
At 31 Mar 2016							
Loans and advances to customers (net)	50,307	(12,955)	-	-	-	-	37,352
Customer accounts	54,786	-	-	-	-	-	54,786

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	328	1	-	-	-	(25)	304
Net fee income	125	2	-	-	-	(16)	111
Net trading income	7	-	-	-	-	-	7
Other income	18	(5)	-	-	-	-	13
Net operating income before loan impairment charges and other credit risk provisions	478	(2)	-	-	-	(41)	435
Loan impairment (charges)/recoveries and other credit risk provisions	(72)	-	-	-	-	2	(70)
Net operating income	406	(2)	-	-	-	(39)	365
Total operating expenses	(247)	-	-	-	-	16	(231)
Operating profit	159	(2)	-	-	-	(23)	134
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	159	(2)	-	-	-	(23)	134
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	45,350	-	-	-	-	(5,209)	40,141
Customer accounts	43,415	-	-	-	-	(3,370)	40,045

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		\$m	\$m	\$m	\$m	Other Reallocations	
Net interest income	53	-	-	-	-	53	
Net fee income	26	-	-	-	-	26	
Net trading income	2	-	-	-	-	2	
Other income	1	-	-	-	-	1	
Net operating income before loan impairment charges and other credit risk provisions	82	-	-	-	-	82	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	
Net operating income	82	-	-	-	-	82	
Total operating expenses	(63)	-	-	-	-	(63)	
Operating profit	19	-	-	-	-	19	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Profit before tax	19	-	-	-	-	19	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m	
At 31 Mar 2016							
Loans and advances to customers (net)	6,183	-	-	-	-	6,183	
Customer accounts	13,801	-	-	-	-	13,801	

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	8	(6)	307	(8)	301	1,144
Net fee income	(1)	-	(18)	-	(19)	451
Net trading income	(10)	6	(167)	-	(171)	79
Other income	570	(359)	69	-	280	320
Net operating income before loan impairment charges and other credit risk provisions	567	(359)	191	(8)	391	1,994
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(96)	-	(96)	(328)
Net operating income	567	(359)	95	(8)	295	1,666
Total operating expenses	(419)	359	(162)	4	(218)	(1,302)
Operating profit	148	-	(67)	(4)	77	364
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	148	-	(67)	(4)	77	364
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	22
Fair value movements on non-qualifying hedges	-	-	(119)	-	(119)	(119)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	149	-	-	-	149	149
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	149	-	(119)	-	30	52
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(19)	-	(22)	-	(41)	(49)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(19)	-	(22)	-	(41)	(49)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	149	-	(119)	-	30	52
LICs	-	-	-	-	-	-
Operating expenses	(19)	-	(22)	-	(41)	(49)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	130	-	(141)	-	(11)	3
Balance Sheet Data						
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	14,241	-	14,241	125,008
Customer accounts	23	-	10,949	-	10,972	139,845

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015

Net interest income
Net fee income
Net trading income
Other income
Net operating income before loan impairment charges and other credit risk provisions
Loan impairment (charges)/recoveries and other credit risk provisions
Net operating income
Total operating expenses
Operating profit
Share of profit in associates and joint ventures
Profit before tax

Retail Banking and Wealth Management							
Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated	
\$m	\$m	\$m	\$m	\$m	\$m	\$m	
521	(242)	-	-	-	(1)	278	
131	-	-	-	-	-	131	
106	(104)	-	-	-	-	2	
(218)	231	-	-	-	(2)	11	
540	(115)	-	-	-	(3)	422	
(48)	26	-	-	-	-	(22)	
492	(89)	-	-	-	(3)	400	
(969)	533	-	-	-	15	(421)	
(477)	444	-	-	-	12	(21)	
-	-	-	-	-	-	-	
(477)	444	-	-	-	12	(21)	

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts
Fair value movements on non-qualifying hedges
Gain on the partial sale of shareholding in Industrial Bank
Own credit spread
Portfolio disposals
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act
Trading results from disposed-of operations in Brazil

-	-	-	-	-	-	-
32	(32)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(214)	214	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(182)	182	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil

-	-	-	-	-	-	-
-	-	-	-	-	-	-

Operating expenses

Costs to achieve
Costs to establish UK ring-fenced bank
Regulatory (provisions)/releases in GBP
Restructuring and other related costs
Settlements and provisions in connection with legal matters
UK customer redress programmes
Trading results from disposed-of operations in Brazil

(26)	20	-	-	-	-	(6)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(350)	350	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(376)	370	-	-	-	-	(6)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil

-	-	-	-	-	-	-
-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue
LICs
Operating expenses
Share of profit in associates and joint ventures

(182)	182	-	-	-	-	-
-	-	-	-	-	-	-
(376)	370	-	-	-	-	(6)
-	-	-	-	-	-	-
(558)	552	-	-	-	-	(6)

Balance Sheet Data

At 31 Dec 2015

Loans and advances to customers (net)
Customer accounts

	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	53,737	(18,260)	-	-	-	35,477
Customer accounts	51,685	-	-	-	-	51,685

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015

Net interest income	343	-	-	-	-	(28)	315
Net fee income	125	1	-	-	-	(16)	110
Net trading income	8	-	-	-	-	-	8
Other income	18	(4)	-	-	-	-	14
Net operating income before loan impairment charges and other credit risk provisions	494	(3)	-	-	-	(44)	447
Loan impairment (charges)/recoveries and other credit risk provisions	(234)	-	-	-	-	1	(233)
Net operating income	260	(3)	-	-	-	(43)	214
Total operating expenses	(281)	-	-	-	-	15	(266)
Operating profit	(21)	(3)	-	-	-	(28)	(52)
Share of profit in associates and joint ventures	(1)	-	3	-	-	-	2
Profit before tax	(22)	(3)	3	-	-	(28)	(50)

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs to achieve	(7)	-	-	-	-	-	(7)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(7)	-	-	-	-	-	(7)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(7)	-	-	-	-	-	(7)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(7)	-	-	-	-	-	(7)

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	40,696	-	-	-	-	(5,178)	35,518
Customer accounts	45,475	-	-	-	-	(3,595)	41,880

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Commercial Banking						Restated
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	343	-	-	-	-	(28)	315
Net fee income	125	1	-	-	-	(16)	110
Net trading income	8	-	-	-	-	-	8
Other income	18	(4)	-	-	-	-	14
Net operating income before loan impairment charges and other credit risk provisions	494	(3)	-	-	-	(44)	447
Loan impairment (charges)/recoveries and other credit risk provisions	(234)	-	-	-	-	1	(233)
Net operating income	260	(3)	-	-	-	(43)	214
Total operating expenses	(281)	-	-	-	-	15	(266)
Operating profit	(21)	(3)	-	-	-	(28)	(52)
Share of profit in associates and joint ventures	(1)	-	3	-	-	-	2
Profit before tax	(22)	(3)	3	-	-	(28)	(50)
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(7)	-	-	-	-	-	(7)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(7)	-	-	-	-	-	(7)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(7)	-	-	-	-	-	(7)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(7)	-	-	-	-	-	(7)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	40,696	-	-	-	-	(5,178)	35,518
Customer accounts	45,475	-	-	-	-	(3,595)	41,880

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Quarter ended 31 Dec 2015

Net interest income	201	(93)	4	-	-	29	141
Net fee income	213	17	-	-	-	16	246
Net trading income	15	15	(26)	-	-	-	4
Other income	48	(25)	-	-	-	-	23
Net operating income before loan impairment charges and other credit risk provisions	477	(86)	(22)	-	-	45	414
Loan impairment (charges)/recoveries and other credit risk provisions	(49)	-	-	-	-	(1)	(50)
Net operating income	428	(86)	(22)	-	-	44	364
Total operating expenses	(399)	19	16	-	-	(19)	(383)
Operating profit	29	(67)	(6)	-	-	25	(19)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	29	(67)	(6)	-	-	25	(19)

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	(17)	-	-	-	-	-	(17)
Fair value movements on non-qualifying hedges	(2)	2	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(19)	2	-	-	-	-	(17)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs to achieve	(2)	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(19)	2	-	-	-	-	(17)
LICs	-	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(21)	2	-	-	-	-	(19)

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	27,940	(456)	(108)	-	-	5,178	32,554
Customer accounts	24,182	(6,886)	(1)	-	-	3,595	20,890

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	201	(93)	4	-	-	29	141	
Net fee income	213	17	-	-	-	16	246	
Net trading income	15	15	(26)	-	-	-	4	
Other income	48	(25)	-	-	-	-	23	
Net operating income before loan impairment charges and other credit risk provisions	477	(86)	(22)	-	-	45	414	
Loan impairment (charges)/recoveries and other credit risk provisions	(49)	-	-	-	-	(1)	(50)	
Net operating income	428	(86)	(22)	-	-	44	364	
Total operating expenses	(399)	19	16	-	-	(19)	(383)	
Operating profit	29	(67)	(6)	-	-	25	(19)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Profit before tax	29	(67)	(6)	-	-	25	(19)	
Significant Items								
Revenue								
Debit valuation adjustment (DVA) on derivative contracts	(17)	-	-	-	-	-	(17)	
Fair value movements on non-qualifying hedges	(2)	2	-	-	-	-	-	
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(19)	2	-	-	-	-	(17)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs to achieve	(2)	-	-	-	-	-	(2)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-	
Restructuring and other related costs	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(2)	-	-	-	-	-	(2)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(19)	2	-	-	-	-	(17)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(2)	-	-	-	-	-	(2)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(21)	2	-	-	-	-	(19)	
Balance Sheet Data								
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	27,940	(456)	(108)	-	-	5,178	32,554	
Customer accounts	24,182	(6,886)	(1)	-	-	3,595	20,890	

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Quarter ended 31 Dec 2015

Net interest income	54
Net fee income	27
Net trading income	2
Other income	(6)
Net operating income before loan impairment charges and other credit risk provisions	77
Loan impairment (charges)/recoveries and other credit risk provisions	4
Net operating income	81
Total operating expenses	(72)
Operating profit	9
Share of profit in associates and joint ventures	-
Profit before tax	9

Global Private Banking						
Originally Reported ¹	Balance Sheet Management to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures			Restated
	\$m	\$m	\$m	\$m	\$m	
Net interest income	54	-	-	-	-	54
Net fee income	27	-	-	-	-	27
Net trading income	2	-	-	-	-	2
Other income	(6)	-	-	-	-	(6)
Net operating income before loan impairment charges and other credit risk provisions	77	-	-	-	-	77
Loan impairment (charges)/recoveries and other credit risk provisions	4	-	-	-	-	4
Net operating income	81	-	-	-	-	81
Total operating expenses	(72)	-	-	-	-	(72)
Operating profit	9	-	-	-	-	9
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	9	-	-	-	-	9

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
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Operating expenses

Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
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Profit/(loss) before tax

Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-

Balance Sheet Data

At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,478	-	-	-	-	6,478
Customer accounts	13,807	-	-	-	-	13,807

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ²	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	3	(6)	331	-	328	1,116
Net fee income	2	-	(18)	-	(16)	498
Net trading income	10	6	115	-	131	147
Other income	386	(397)	(202)	2	(211)	(169)
Net operating income before loan impairment charges and other credit risk provisions	401	(397)	226	2	232	1,592
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(26)	-	(26)	(327)
Net operating income	401	(397)	200	2	206	1,265
Total operating expenses	(495)	397	(568)	(11)	(677)	(1,819)
Operating profit	(94)	-	(368)	(9)	(471)	(554)
Share of profit in associates and joint ventures	-	-	(3)	-	(3)	(1)
Profit before tax	(94)	-	(371)	(9)	(474)	(555)
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(17)
Fair value movements on non-qualifying hedges	-	-	30	-	30	30
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	(16)	-	-	-	(16)	(16)
Portfolio disposals	-	-	(214)	-	(214)	(214)
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(16)	-	(184)	-	(200)	(217)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(30)	-	(20)	-	(50)	(65)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	(350)	-	(350)	(350)
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(30)	-	(370)	-	(400)	(415)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(16)	-	(184)	-	(200)	(217)
LICs	-	-	-	-	-	-
Operating expenses	(30)	-	(370)	-	(400)	(415)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(46)	-	(554)	-	(600)	(632)
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	18,824	-	18,824	128,851
Customer accounts	3	-	6,887	-	6,890	135,152

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Latin America

Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Reported
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	344	-	-	-	-	-	344
Net fee income	74	-	-	-	-	(1)	73
Net trading income	18	-	-	-	-	-	18
Other income	8	-	-	-	-	2	10
Net operating income before loan impairment charges and other credit risk provisions	444	-	-	-	-	1	445
Loan impairment (charges)/recoveries and other credit risk provisions	(113)	-	-	-	-	(1)	(114)
Net operating income	331	-	-	-	-	-	331
Total operating expenses	(316)	-	-	-	-	1	(315)
Operating profit	15	-	-	-	-	1	16
Share of profit in associates and joint ventures	1	-	-	-	-	(1)	-
Profit before tax	16	-	-	-	-	-	16
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(4)	-	-	-	-	-	(4)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(4)	-	-	-	-	-	(4)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	5,790	-	-	-	-	-	5,790
Customer accounts	11,531	-	-	-	-	-	11,531

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Commercial Banking						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	113	-	-	-	-	1	114
Net fee income	25	-	-	-	-	-	25
Net trading income	7	-	-	-	-	-	7
Other income	3	-	-	-	-	-	3
Net operating income before loan impairment charges and other credit risk provisions	148	-	-	-	-	1	149
Loan impairment (charges)/recoveries and other credit risk provisions	(11)	-	-	-	-	-	(11)
Net operating income	137	-	-	-	-	1	138
Total operating expenses	(109)	-	-	-	-	(1)	(110)
Operating profit	28	-	-	-	-	-	28
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	28	-	-	-	-	-	28
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,609	-	-	-	-	-	6,609
Customer accounts	5,563	-	-	-	-	-	5,563

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Latin America

Quarter ended 31 Dec 2016

Net interest income	71	(14)	-	-	-	-	57
Net fee income	18	-	-	-	-	-	18
Net trading income	40	(3)	-	-	-	-	37
Other income	6	(2)	-	-	-	1	5
Net operating income before loan impairment charges and other credit risk provisions	135	(19)	-	-	-	1	117
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	(1)	-
Net operating income	136	(19)	-	-	-	-	117
Total operating expenses	(83)	6	-	-	-	(2)	(79)
Operating profit	53	(13)	-	-	-	(2)	38
Share of profit in associates and joint ventures	(1)	-	-	-	-	1	-
Profit before tax	52	(13)	-	-	-	(1)	38

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	1	-	-	-	-	-	1
Fair value movements on non-qualifying hedges	(2)	2	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(1)	2	-	-	-	-	1

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
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Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(5)	-	-	-	-	-	(5)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(5)	-	-	-	-	-	(5)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
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Profit/(loss) before tax

Revenue	(1)	2	-	-	-	-	1
LICs	-	-	-	-	-	-	-
Operating expenses	(5)	-	-	-	-	-	(5)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(6)	2	-	-	-	-	(4)

Balance Sheet Data

At 31 Dec 2016	\$m						
Loans and advances to customers (net)	4,525	-	-	-	-	-	4,525
Customer accounts	3,316	(224)	-	-	-	-	3,092

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Banking and Markets						
	Gains/(losses) on disposal of subsidiaries, associates and joint ventures						
	Historical Basis	Balance Sheet Management to Corporate Centre	JV and Associates to Corporate Centre	Other Reallocations	Reported		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	71	(14)	-	-	-	-	57
Net fee income	18	-	-	-	-	-	18
Net trading income	40	(3)	-	-	-	-	37
Other income	6	(2)	-	-	-	1	5
Net operating income before loan impairment charges and other credit risk provisions	135	(19)	-	-	-	1	117
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	(1)	-
Net operating income	136	(19)	-	-	-	-	117
Total operating expenses	(83)	6	-	-	-	(2)	(79)
Operating profit	53	(13)	-	-	-	(2)	38
Share of profit in associates and joint ventures	(1)	-	-	-	-	1	-
Profit before tax	52	(13)	-	-	-	(1)	38
Revenue	1	-	-	-	-	-	1
Debit valuation adjustment ('DVA') on derivative contracts	1	-	-	-	-	-	1
Fair value movements on non-qualifying hedges	(2)	2	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(1)	2	-	-	-	-	1
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	(5)	-	-	-	-	-	(5)
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(5)	-	-	-	-	-	(5)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(5)	-	-	-	-	-	(5)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	(1)	2	-	-	-	-	1
Revenue	(1)	2	-	-	-	-	1
LICs	-	-	-	-	-	-	-
Operating expenses	(5)	-	-	-	-	-	(5)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(6)	2	-	-	-	-	(4)
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	4,525	-	-	-	-	-	4,525
Customer accounts	3,316	(224)	-	-	-	-	3,092

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Quarter ended 31 Dec 2016	Global Private Banking						Reported \$m
	Historical Basis \$m	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Other Reallocations \$m	
		Corporate Centre \$m	JV and Associates to Corporate Centre \$m	Corporate Centre \$m	ventures \$m		
Net interest income	-	-	-	-	-	-	-
Net fee income	-	-	-	-	-	-	-
Net trading income	1	-	-	-	-	-	1
Other income	(1)	-	-	-	-	-	(1)
Net operating income before loan impairment charges and other credit risk provisions	-	-	-	-	-	-	-
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	-
Net operating income	-	-	-	-	-	-	-
Total operating expenses	1	-	-	-	-	-	1
Operating profit	1	-	-	-	-	-	1
Share of profit in associates and joint ventures	1	-	-	-	-	-	1
Profit before tax	2	-	-	-	-	-	2
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	29	-	-	-	-	-	29
Customer accounts	83	-	-	-	-	-	83

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Other / Corporate Centre					Total
	Other Historical	Inter-segment	Business	Other Reallocations	Reported	
	Basis	elimination	Reclassifications to			
\$m	Historical Basis	Corporate Centre ¹	\$m	\$m	\$m	
Net interest income	(5)	(16)	14	(1)	(8)	507
Net fee income	(1)	-	-	1	-	116
Net trading income	-	16	3	-	19	82
Other income	68	(63)	2	(3)	4	21
Net operating income before loan impairment charges and other credit risk provisions	62	(63)	19	(3)	15	726
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	2	2	(123)
Net operating income	62	(63)	19	(1)	17	603
Total operating expenses	(89)	63	(6)	2	(30)	(533)
Operating profit	(27)	-	13	1	(13)	70
Share of profit in associates and joint ventures	(1)	-	-	-	(1)	-
Profit before tax	(28)	-	13	1	(14)	70
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	1
Fair value movements on non-qualifying hedges	-	-	(2)	-	(2)	(2)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	(2)	-	(2)	(1)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(12)	-	-	-	(12)	(21)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(12)	-	-	-	(12)	(21)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	-	-	(2)	-	(2)	(1)
LICs	-	-	-	-	-	-
Operating expenses	(12)	-	-	-	(12)	(21)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(12)	-	(2)	-	(14)	(22)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	-	-	-	16,953
Customer accounts	-	-	224	-	224	20,493

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	347	-	-	-	-	-	347
Net fee income	79	-	-	-	-	-	79
Net trading income	13	-	-	-	-	-	13
Other income	(741)	-	-	-	770	(1)	28
Net operating income before loan impairment charges and other credit risk provisions	(302)	-	-	-	770	(1)	467
Loan impairment (charges)/recoveries and other credit risk provisions	(121)	-	-	-	-	1	(120)
Net operating income	(423)	-	-	-	770	-	347
Total operating expenses	(296)	-	-	-	-	(2)	(298)
Operating profit	(719)	-	-	-	770	(2)	49
Share of profit in associates and joint ventures	(1)	-	-	-	-	1	-
Profit before tax	(720)	-	-	-	770	(1)	49
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(770)	-	-	-	770	-	-
	(770)	-	-	-	770	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(770)	-	-	-	770	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(771)	-	-	-	770	-	(1)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	5,890	-	-	-	-	-	5,890
Customer accounts	11,155	-	-	-	-	-	11,155

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	115	-	-	-	-	(2)	113
Net fee income	28	-	-	-	-	-	28
Net trading income	7	-	-	-	-	-	7
Other income	(535)	-	-	-	541	-	6
Net operating income before loan impairment charges and other credit risk provisions	(385)	-	-	-	541	(2)	154
Loan impairment (charges)/recoveries and other credit risk provisions	(14)	-	-	-	-	-	(14)
Net operating income	(399)	-	-	-	541	(2)	140
Total operating expenses	(96)	-	-	-	-	-	(96)
Operating profit	(495)	-	-	-	541	(2)	44
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(495)	-	-	-	541	(2)	44
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(541)	-	-	-	541	-	-
	(541)	-	-	-	541	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(541)	-	-	-	541	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(541)	-	-	-	541	-	-
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,700	-	-	-	-	(22)	6,678
Customer accounts	6,417	-	-	-	-	(116)	6,301

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	77	(22)	-	-	-	1	56	
Net fee income	13	-	-	-	-	-	13	
Net trading income	34	(3)	-	-	-	1	32	
Other income	(412)	(7)	-	-	424	-	5	
Net operating income before loan impairment charges and other credit risk provisions	(288)	(32)	-	-	424	2	106	
Loan impairment (charges)/recoveries and other credit risk provisions	(3)	-	-	-	-	-	(3)	
Net operating income	(291)	(32)	-	-	424	2	103	
Total operating expenses	(71)	5	-	-	-	-	(66)	
Operating profit	(362)	(27)	-	-	424	2	37	
Share of profit in associates and joint ventures	1	-	-	-	-	(1)	-	
Profit before tax	(361)	(27)	-	-	424	1	37	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(2)	-	-	-	-	-	(2)	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Loss and trading results from disposed-of operations in Brazil	(424)	-	-	-	424	-	-	
	(426)	-	-	-	424	-	(2)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(426)	-	-	-	424	-	(2)	
LICs	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(426)	-	-	-	424	-	(2)	
Balance Sheet Data								
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	4,623	(26)	-	-	-	22	4,619	
Customer accounts	2,652	(266)	-	-	-	116	2,502	

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Net interest income	1	-	-	-	1	2
Net fee income	3	-	-	-	-	3
Net trading income	(1)	-	-	-	-	(1)
Other income	(3)	-	-	5	-	2
Net operating income before loan impairment charges and other credit risk provisions	-	-	-	5	1	6
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	-	-	-	5	1	6
Total operating expenses	(3)	-	-	-	(1)	(4)
Operating profit	(3)	-	-	5	-	2
Share of profit in associates and joint ventures	(1)	-	-	-	-	(1)
Profit before tax	(4)	-	-	5	-	1

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(5)	-	-	5	-	-
	(5)	-	-	5	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(5)	-	-	5	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(5)	-	-	5	-	-

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	30	-	-	-	-	30
Customer accounts	95	-	-	-	-	95

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Private Banking					Restated
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	JV and Associates to Corporate Centre	associates and joint ventures	Gains/(losses) on disposal of subsidiaries, Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1	-	-	-	1	2
Net fee income	3	-	-	-	-	3
Net trading income	(1)	-	-	-	-	(1)
Other income	(3)	-	-	5	-	2
Net operating income before loan impairment charges and other credit risk provisions	-	-	-	5	1	6
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	-	-	-	5	1	6
Total operating expenses	(3)	-	-	-	(1)	(4)
Operating profit	(3)	-	-	5	-	2
Share of profit in associates and joint ventures	(1)	-	-	-	-	(1)
Profit before tax	(4)	-	-	5	-	1
<i>Significant Items</i>						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(5)	-	-	5	-	-
	(5)	-	-	5	-	-
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(5)	-	-	5	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(5)	-	-	5	-	-
<i>Balance Sheet Data</i>						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	30	-	-	-	-	30
Customer accounts	95	-	-	-	-	95

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Quarter ended 30 Sep 2016	Other / Corporate Centre					Total \$m
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	-	(17)	22	-	5	523
Net fee income	-	-	-	-	-	123
Net trading income	-	17	3	(1)	19	70
Other income	48	(38)	(1,733)	1	(1,722)	(1,681)
Net operating income before loan impairment charges and other credit risk provisions	48	(38)	(1,708)	-	(1,698)	(965)
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	(1)	(1)	(138)
Net operating income	48	(38)	(1,708)	(1)	(1,699)	(1,103)
Total operating expenses	(64)	38	(5)	3	(28)	(492)
Operating profit	(16)	-	(1,713)	2	(1,727)	(1,595)
Share of profit in associates and joint ventures	1	-	-	-	1	-
Profit before tax	(15)	-	(1,713)	2	(1,726)	(1,595)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(2)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	(3)	-	(1,740)	-	(1,743)	(1,743)
	(3)	-	(1,740)	-	(1,743)	(1,745)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(11)	-	-	-	(11)	(12)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(11)	-	-	-	(11)	(12)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(3)	-	(1,740)	-	(1,743)	(1,745)
LICs	-	-	-	-	-	-
Operating expenses	(11)	-	-	-	(11)	(12)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(14)	-	(1,740)	-	(1,754)	(1,757)
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	26	-	26	17,243
Customer accounts	-	-	266	-	266	20,319

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	709	-	-	-	-	-	709
Net fee income	166	-	-	-	-	1	167
Net trading income	18	-	-	-	-	-	18
Other income	94	-	-	-	-	(1)	93
Net operating income before loan impairment charges and other credit risk provisions	987	-	-	-	-	-	987
Loan impairment (charges)/recoveries and other credit risk provisions	(350)	-	-	-	-	-	(350)
Net operating income	637	-	-	-	-	-	637
Total operating expenses	(726)	-	-	-	-	(1)	(727)
Operating profit	(89)	-	-	-	-	(1)	(90)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(89)	-	-	-	-	(1)	(90)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	524	-	-	-	-	-	524
	524	-	-	-	-	-	524
LICs							
Trading results from disposed-of operations in Brazil	(245)	-	-	-	-	-	(245)
	(245)	-	-	-	-	-	(245)
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(434)	-	-	-	-	-	(434)
	(434)	-	-	-	-	-	(434)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	524	-	-	-	-	-	524
LICs	(245)	-	-	-	-	-	(245)
Operating expenses	(434)	-	-	-	-	-	(434)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(155)	-	-	-	-	-	(155)
Balance Sheet Data							
At 30 Jun 2016							
Loans and advances to customers (net)	5,887	-	-	-	-	-	5,887
Customer accounts	11,334	-	-	-	-	-	11,334

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio	JV and Associates to	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	To Corporate Centre	Corporate Centre	\$m	\$m	\$m	\$m
Net interest income	209	-	-	-	-	(2)	207
Net fee income	51	-	-	-	-	-	51
Net trading income	21	-	-	-	-	-	21
Other income	33	-	-	-	-	-	33
Net operating income before loan impairment charges and other credit risk provisions	314	-	-	-	-	(2)	312
Loan impairment (charges)/recoveries and other credit risk provisions	(164)	-	-	-	-	-	(164)
Net operating income	150	-	-	-	-	(2)	148
Total operating expenses	(182)	-	-	-	-	1	(181)
Operating profit	(32)	-	-	-	-	(1)	(33)
Share of profit in associates and joint ventures	-	-	1	-	-	-	1
Profit before tax	(32)	-	1	-	-	(1)	(32)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	147	-	-	-	-	-	147
	147	-	-	-	-	-	147
LICs							
Trading results from disposed-of operations in Brazil	(160)	-	-	-	-	-	(160)
	(160)	-	-	-	-	-	(160)
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(81)	-	-	-	-	-	(81)
	(81)	-	-	-	-	-	(81)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	147	-	-	-	-	-	147
LICs	(160)	-	-	-	-	-	(160)
Operating expenses	(81)	-	-	-	-	-	(81)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(94)	-	-	-	-	-	(94)
Balance Sheet Data							
At 30 Jun 2016							
Loans and advances to customers (net)	6,623	-	-	-	-	(33)	6,590
Customer accounts	6,508	-	-	-	-	(199)	6,309

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	90	5	-	-	-	2	97	
Net fee income	30	-	-	-	-	1	31	
Net trading income	76	(4)	-	-	-	(1)	71	
Other income	20	(12)	-	-	-	-	8	
Net operating income before loan impairment charges and other credit risk provisions	216	(11)	-	-	-	2	207	
Loan impairment (charges)/recoveries and other credit risk provisions	(7)	-	-	-	-	-	(7)	
Net operating income	209	(11)	-	-	-	2	200	
Total operating expenses	(104)	6	-	-	-	(1)	(99)	
Operating profit	105	(5)	-	-	-	1	101	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
Profit before tax	105	(5)	-	-	-	1	101	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(8)	-	-	-	-	-	(8)	
Fair value movements on non-qualifying hedges	1	(1)	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	97	19	-	-	-	-	116	
	90	18	-	-	-	-	108	
LICs								
Trading results from disposed-of operations in Brazil	(9)	-	-	-	-	-	(9)	
	(9)	-	-	-	-	-	(9)	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	(35)	-	-	-	-	-	(35)	
	(35)	-	-	-	-	-	(35)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	90	18	-	-	-	-	108	
LICs	(9)	-	-	-	-	-	(9)	
Operating expenses	(35)	-	-	-	-	-	(35)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	46	18	-	-	-	-	64	
Balance Sheet Data								
At 30 Jun 2016								
Loans and advances to customers (net)	5,001	(29)	-	-	-	34	5,006	
Customer accounts	2,584	(433)	-	-	-	200	2,351	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	4	-	-	-	(1)	3
Net fee income	5	-	-	-	-	5
Net trading income	1	-	-	-	-	1
Other income	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	10	-	-	-	(1)	9
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	10	-	-	-	(1)	9
Total operating expenses	(7)	-	-	-	1	(6)
Operating profit	3	-	-	-	-	3
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	3	-	-	-	-	3
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	6	-	-	-	-	6
	6	-	-	-	-	6
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	(4)
	(4)	-	-	-	-	(4)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	6	-	-	-	-	6
LICs	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	2	-	-	-	-	2
Balance Sheet Data						
At 30 Jun 2016						
Loans and advances to customers (net)	33	-	-	-	-	33
Customer accounts	94	-	-	-	-	94

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	-	(25)	(5)	1	(29)	987
Net fee income	1	-	-	(2)	(1)	253
Net trading income	1	25	4	1	31	142
Other income	14	(37)	12	1	(10)	124
Net operating income before loan impairment charges and other credit risk provisions	16	(37)	11	1	(9)	1,506
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	(521)
Net operating income	16	(37)	11	1	(9)	985
Total operating expenses	(63)	37	(6)	-	(32)	(1,045)
Operating profit	(47)	-	5	1	(41)	(60)
Share of profit in associates and joint ventures	-	-	(1)	-	(1)	-
Profit before tax	(47)	-	4	1	(42)	(60)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(8)
Fair value movements on non-qualifying hedges	-	-	1	-	1	1
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(16)	(10)	(19)	-	(45)	748
	(16)	(10)	(18)	-	(44)	741
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(414)
	-	-	-	-	-	(414)
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(5)	-	-	-	(5)	(5)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(11)	10	-	-	(1)	(555)
	(16)	10	-	-	(6)	(560)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(16)	(10)	(18)	-	(44)	741
LICs	-	-	-	-	-	(414)
Operating expenses	(16)	10	-	-	(6)	(560)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(32)	-	(18)	-	(50)	(233)
Balance Sheet Data						
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	29	(1)	28	17,544
Customer accounts	-	-	433	(1)	432	20,520

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	644	-	-	-	-	-	644
Net fee income	144	-	-	-	-	-	144
Net trading income	39	-	-	-	-	-	39
Other income	34	-	-	-	-	-	34
Net operating income before loan impairment charges and other credit risk provisions	861	-	-	-	-	-	861
Loan impairment (charges)/recoveries and other credit risk provisions	(316)	-	-	-	-	-	(316)
Net operating income	545	-	-	-	-	-	545
Total operating expenses	(654)	-	-	-	-	(2)	(656)
Operating profit	(109)	-	-	-	-	(2)	(111)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(109)	-	-	-	-	(2)	(111)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	462	-	-	-	-	-	462
	462	-	-	-	-	-	462
LICs							
Trading results from disposed-of operations in Brazil	(217)	-	-	-	-	-	(217)
	(217)	-	-	-	-	-	(217)
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(371)	-	-	-	-	-	(371)
	(371)	-	-	-	-	-	(371)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	462	-	-	-	-	-	462
LICs	(217)	-	-	-	-	-	(217)
Operating expenses	(371)	-	-	-	-	-	(371)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(126)	-	-	-	-	-	(126)
Balance Sheet Data							
At 31 Mar 2016							
Loans and advances to customers (net)	6,067	-	-	-	-	-	6,067
Customer accounts	11,709	-	-	-	-	-	11,709

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio	JV and Associates to	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	To Corporate Centre	Corporate Centre	\$m	\$m	\$m	\$m
Net interest income	220	-	-	-	-	(2)	218
Net fee income	52	-	-	-	-	-	52
Net trading income	25	-	-	-	-	-	25
Other income	14	-	-	-	-	(1)	13
Net operating income before loan impairment charges and other credit risk provisions	311	-	-	-	-	(3)	308
Loan impairment (charges)/recoveries and other credit risk provisions	(120)	-	-	-	-	-	(120)
Net operating income	191	-	-	-	-	(3)	188
Total operating expenses	(168)	-	-	-	-	-	(168)
Operating profit	23	-	-	-	-	(3)	20
Share of profit in associates and joint ventures	(1)	-	-	-	-	-	(1)
Profit before tax	22	-	-	-	-	(3)	19
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	142	-	-	-	-	-	142
	142	-	-	-	-	-	142
LICs							
Trading results from disposed-of operations in Brazil	(113)	-	-	-	-	-	(113)
	(113)	-	-	-	-	-	(113)
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(74)	-	-	-	-	-	(74)
	(75)	-	-	-	-	-	(75)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	(1)	-	1	-	-	-	-
	(1)	-	1	-	-	-	-
Profit/(loss) before tax							
Revenue	142	-	-	-	-	-	142
LICs	(113)	-	-	-	-	-	(113)
Operating expenses	(75)	-	-	-	-	-	(75)
Share of profit in associates and joint ventures	(1)	-	1	-	-	-	-
	(47)	-	1	-	-	-	(46)
Balance Sheet Data							
At 31 Mar 2016							
Loans and advances to customers (net)	6,795	-	-	-	-	(27)	6,768
Customer accounts	6,017	-	-	-	-	(238)	5,779

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Net interest income	104	8	-	-	-	2	114
Net fee income	29	1	-	-	-	-	30
Net trading income	106	(4)	-	-	-	-	102
Other income	14	(8)	-	-	-	1	7
Net operating income before loan impairment charges and other credit risk provisions	253	(3)	-	-	-	3	253
Loan impairment (charges)/recoveries and other credit risk provisions	(10)	-	-	-	-	-	(10)
Net operating income	243	(3)	-	-	-	3	243
Total operating expenses	(113)	5	-	-	-	(2)	(110)
Operating profit	130	2	-	-	-	1	133
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	130	2	-	-	-	1	133

Significant Items

Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(27)	-	-	-	-	-	(27)
Fair value movements on non-qualifying hedges	1	(1)	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	128	24	-	-	-	-	152
	102	23	-	-	-	-	125

LICs							
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	-	(4)
	(4)	-	-	-	-	-	(4)

Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(49)	1	-	-	-	-	(48)
	(49)	1	-	-	-	-	(48)

Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax							
Revenue	102	23	-	-	-	-	125
LICs	(4)	-	-	-	-	-	(4)
Operating expenses	(49)	1	-	-	-	-	(48)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	49	24	-	-	-	-	73

Balance Sheet Data

At 31 Mar 2016	\$m						
Loans and advances to customers (net)	4,957	(32)	-	-	-	26	4,951
Customer accounts	2,544	(355)	-	-	-	238	2,427

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Global Banking and Markets							
Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	104	8	-	-	-	2	114
Net fee income	29	1	-	-	-	-	30
Net trading income	106	(4)	-	-	-	-	102
Other income	14	(8)	-	-	-	1	7
Net operating income before loan impairment charges and other credit risk provisions	253	(3)	-	-	-	3	253
Loan impairment (charges)/recoveries and other credit risk provisions	(10)	-	-	-	-	-	(10)
Net operating income	243	(3)	-	-	-	3	243
Total operating expenses	(113)	5	-	-	-	(2)	(110)
Operating profit	130	2	-	-	-	1	133
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	130	2	-	-	-	1	133
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	(27)	-	-	-	-	-	(27)
Fair value movements on non-qualifying hedges	1	(1)	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	128	24	-	-	-	-	152
	102	23	-	-	-	-	125
LICs							
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	-	(4)
	(4)	-	-	-	-	-	(4)
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(49)	1	-	-	-	-	(48)
	(49)	1	-	-	-	-	(48)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	102	23	-	-	-	-	125
LICs	(4)	-	-	-	-	-	(4)
Operating expenses	(49)	1	-	-	-	-	(48)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	49	24	-	-	-	-	73
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	4,957	(32)	-	-	-	26	4,951
Customer accounts	2,544	(355)	-	-	-	238	2,427

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Quarter ended 31 Mar 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	4	-	-	-	-	4
Net fee income	5	-	-	-	-	5
Net trading income	1	-	-	-	-	1
Other income	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	10	-	-	-	-	10
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	10	-	-	-	-	10
Total operating expenses	(7)	-	-	-	-	(7)
Operating profit	3	-	-	-	-	3
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	3	-	-	-	-	3
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	6	-	-	-	-	6
	6	-	-	-	-	6
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	(4)
	(4)	-	-	-	-	(4)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	6	-	-	-	-	6
LICs	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	2	-	-	-	-	2
Balance Sheet Data						
At 31 Mar 2016						
Loans and advances to customers (net)	42	-	-	-	-	42
Customer accounts	103	-	-	-	-	103

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Other / Corporate Centre					Total \$m
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	4	13	(8)	-	9	989
Net fee income	1	-	(1)	-	-	231
Net trading income	(3)	(13)	4	-	(12)	155
Other income	9	(27)	8	-	(10)	44
Net operating income before loan impairment charges and other credit risk provisions	11	(27)	3	-	(13)	1,419
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	(446)
Net operating income	11	(27)	3	-	(13)	973
Total operating expenses	(52)	27	(5)	4	(26)	(967)
Operating profit	(41)	-	(2)	4	(39)	6
Share of profit in associates and joint ventures	-	-	-	-	-	(1)
Profit before tax	(41)	-	(2)	4	(39)	5
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(27)
Fair value movements on non-qualifying hedges	-	-	1	-	1	1
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(10)	(7)	(24)	-	(41)	721
	(10)	(7)	(23)	-	(40)	695
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(334)
	-	-	-	-	-	(334)
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(13)	7	(1)	-	(7)	(504)
	(13)	7	(1)	-	(7)	(505)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	(1)	-	(1)	(1)
	-	-	(1)	-	(1)	(1)
Profit/(loss) before tax						
Revenue	(10)	(7)	(23)	-	(40)	695
LICs	-	-	-	-	-	(334)
Operating expenses	(13)	7	(1)	-	(7)	(505)
Share of profit in associates and joint ventures	-	-	(1)	-	(1)	(1)
	(23)	-	(25)	-	(48)	(145)
Balance Sheet Data						
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	32	1	33	17,861
Customer accounts	-	-	355	-	355	20,373

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	686	-	-	-	-	-	686
Net fee income	168	-	-	-	-	-	168
Net trading income	85	-	-	-	-	-	85
Other income	10	-	-	-	-	-	10
Net operating income before loan impairment charges and other credit risk provisions	949	-	-	-	-	-	949
Loan impairment (charges)/recoveries and other credit risk provisions	(280)	-	-	-	-	-	(280)
Net operating income	669	-	-	-	-	-	669
Total operating expenses	(777)	-	-	-	-	(2)	(779)
Operating profit	(108)	-	-	-	-	(2)	(110)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(108)	-	-	-	-	(2)	(110)
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	485	-	-	-	-	-	485
	485	-	-	-	-	-	485
LICs							
Trading results from disposed-of operations in Brazil	(197)	-	-	-	-	-	(197)
	(197)	-	-	-	-	-	(197)
Operating expenses							
Costs to achieve	(18)	-	-	-	-	-	(18)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(406)	-	-	-	-	-	(406)
	(424)	-	-	-	-	-	(424)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	485	-	-	-	-	-	485
LICs	(197)	-	-	-	-	-	(197)
Operating expenses	(424)	-	-	-	-	-	(424)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(136)	-	-	-	-	-	(136)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	5,935	-	-	-	-	-	5,935
Customer accounts	12,042	-	-	-	-	-	12,042

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Net interest income	241
Net fee income	57
Net trading income	23
Other income	15
Net operating income before loan impairment charges and other credit risk provisions	336
Loan impairment (charges)/recoveries and other credit risk provisions	(144)
Net operating income	192
Total operating expenses	(225)
Operating profit	(33)
Share of profit in associates and joint ventures	-
Profit before tax	(33)

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	152	-	-	-	-	-	152
	152	-	-	-	-	-	152

LICs

Trading results from disposed-of operations in Brazil	(81)	-	-	-	-	-	(81)
	(81)	-	-	-	-	-	(81)

Operating expenses

Costs to achieve	(4)	-	-	-	-	-	(4)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(101)	-	-	-	-	-	(101)
	(105)	-	-	-	-	-	(105)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	152	-	-	-	-	-	152
LICs	(81)	-	-	-	-	-	(81)
Operating expenses	(105)	-	-	-	-	-	(105)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(34)	-	-	-	-	-	(34)

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	6,719	-	-	-	-	(43)	6,676
Customer accounts	5,904	-	-	-	-	(228)	5,676

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Commercial Banking						Restated
	Originally Reported ¹	US Runoff Portfolio JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Other Reallocations	
		to Corporate Centre	Corporate Centre	Insurance to RBWM			
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	241	-	-	-	-	(3)	238
Net fee income	57	-	-	-	-	(1)	56
Net trading income	23	-	-	-	-	(1)	22
Other income	15	-	-	-	-	(2)	13
Net operating income before loan impairment charges and other credit risk provisions	336	-	-	-	-	(7)	329
Loan impairment (charges)/recoveries and other credit risk provisions	(144)	-	-	-	-	-	(144)
Net operating income	192	-	-	-	-	(7)	185
Total operating expenses	(225)	-	-	-	-	1	(224)
Operating profit	(33)	-	-	-	-	(6)	(39)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(33)	-	-	-	-	(6)	(39)
<i>Significant Items</i>							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	152	-	-	-	-	-	152
	152	-	-	-	-	-	152
LICs							
Trading results from disposed-of operations in Brazil	(81)	-	-	-	-	-	(81)
	(81)	-	-	-	-	-	(81)
Operating expenses							
Costs to achieve	(4)	-	-	-	-	-	(4)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(101)	-	-	-	-	-	(101)
	(105)	-	-	-	-	-	(105)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	152	-	-	-	-	-	152
LICs	(81)	-	-	-	-	-	(81)
Operating expenses	(105)	-	-	-	-	-	(105)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(34)	-	-	-	-	-	(34)
<i>Balance Sheet Data</i>							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,719	-	-	-	-	(43)	6,676
Customer accounts	5,904	-	-	-	-	(228)	5,676

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Net interest income	114
Net fee income	38
Net trading income	(19)
Other income	6
Net operating income before loan impairment charges and other credit risk provisions	139
Loan impairment (charges)/recoveries and other credit risk provisions	(61)
Net operating income	78
Total operating expenses	(144)
Operating profit	(66)
Share of profit in associates and joint ventures	-
Profit before tax	(66)

	Global Banking and Markets						Restated
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	114	(6)	-	-	-	3	111
Net fee income	38	-	-	-	-	1	39
Net trading income	(19)	1	-	-	-	(1)	(19)
Other income	6	(6)	-	-	-	1	1
Net operating income before loan impairment charges and other credit risk provisions	139	(11)	-	-	-	4	132
Loan impairment (charges)/recoveries and other credit risk provisions	(61)	-	-	-	-	(1)	(62)
Net operating income	78	(11)	-	-	-	3	70
Total operating expenses	(144)	7	-	-	-	(2)	(139)
Operating profit	(66)	(4)	-	-	-	1	(69)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	(66)	(4)	-	-	-	1	(69)

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	(37)	-	-	-	-	-	(37)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	77	15	-	-	-	-	92
	40	15	-	-	-	-	55

LICs

Trading results from disposed-of operations in Brazil	1	-	-	-	-	-	1
	1	-	-	-	-	-	1

Operating expenses

Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(65)	2	-	-	-	-	(63)
	(65)	2	-	-	-	-	(63)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	40	15	-	-	-	-	55
LICs	1	-	-	-	-	-	1
Operating expenses	(65)	2	-	-	-	-	(63)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(24)	17	-	-	-	-	(7)

Balance Sheet Data

At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	4,592	(27)	-	-	-	43	4,608
Customer accounts	3,422	(570)	-	-	-	228	3,080

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	
Net interest income	4	-	-	-	-	4
Net fee income	5	-	-	-	-	5
Net trading income	1	-	-	-	-	1
Other income	-	-	-	-	-	-
Net operating income before loan impairment charges and other credit risk provisions	10	-	-	-	-	10
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	10	-	-	-	-	10
Total operating expenses	(10)	-	-	-	-	(10)
Operating profit	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	-	-	-	-	-	-
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	7	-	-	-	-	7
	7	-	-	-	-	7
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(4)	-	-	-	-	(4)
	(6)	-	-	-	-	(6)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	7	-	-	-	-	7
LICs	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	1	-	-	-	-	1
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	47	-	-	-	-	47
Customer accounts	102	-	-	-	-	102

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ²	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	4	2	6	-	12	1,051
Net fee income	(1)	-	-	-	(1)	267
Net trading income	(5)	(2)	(1)	2	(6)	83
Other income	55	(62)	6	1	-	24
Net operating income before loan impairment charges and other credit risk provisions	53	(62)	11	3	5	1,425
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	1	1	(485)
Net operating income	53	(62)	11	4	6	940
Total operating expenses	(111)	62	(7)	3	(53)	(1,205)
Operating profit	(58)	-	4	7	(47)	(265)
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	(58)	-	4	7	(47)	(265)
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(37)
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	5	(5)	(15)	-	(15)	721
	5	(5)	(15)	-	(15)	684
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	(277)
	-	-	-	-	-	(277)
Operating expenses						
Costs to achieve	(15)	-	-	-	(15)	(39)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(28)	5	(2)	-	(25)	(599)
	(43)	5	(2)	-	(40)	(638)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	5	(5)	(15)	-	(15)	684
LICs	-	-	-	-	-	(277)
Operating expenses	(43)	5	(2)	-	(40)	(638)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(38)	-	(17)	-	(55)	(231)
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	-	-	27	-	27	17,293
Customer accounts	-	-	570	-	570	21,470

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	780	-	-	-	-	1	781
Net fee income	252	-	-	-	-	-	252
Net trading income	5	-	-	-	-	-	5
Other income	68	-	-	-	-	(1)	67
Net operating income before loan impairment charges and other credit risk provisions	1,105	-	-	-	-	-	1,105
Loan impairment (charges)/recoveries and other credit risk provisions	(31)	-	-	-	-	-	(31)
Net operating income	1,074	-	-	-	-	-	1,074
Total operating expenses	(992)	-	-	-	-	(79)	(1,071)
Operating profit	82	-	-	-	-	(79)	3
Share of profit in associates and joint ventures	1	-	(1)	-	-	-	-
Profit before tax	83	-	(1)	-	-	(79)	3
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(68)	-	-	-	-	-	(68)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(59)	-	-	-	-	-	(59)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(127)	-	-	-	-	-	(127)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(127)	-	-	-	-	-	(127)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(127)	-	-	-	-	-	(127)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	114,699	-	-	-	-	-	114,699
Customer accounts	159,936	-	-	-	-	-	159,936

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Dec 2016	Commercial Banking						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	562	-	-	-	-	(2)	560
Net fee income	270	-	-	-	-	-	270
Net trading income	(1)	-	-	-	-	-	(1)
Other income	21	-	-	-	(9)	3	15
Net operating income before loan impairment charges and other credit risk provisions	852	-	-	-	(9)	1	844
Loan impairment (charges)/recoveries and other credit risk provisions	(34)	-	-	-	-	(1)	(35)
Net operating income	818	-	-	-	(9)	-	809
Total operating expenses	(355)	-	-	-	-	(42)	(397)
Operating profit	463	-	-	-	(9)	(42)	412
Share of profit in associates and joint ventures	2	-	(3)	-	-	1	-
Profit before tax	465	-	(3)	-	(9)	(41)	412
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	5	-	-	-	-	-	5
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(11)	-	-	-	-	-	(11)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(6)	-	-	-	-	-	(6)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	75,751	-	-	-	-	-	75,751
Customer accounts	97,121	-	-	-	-	-	97,121

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Dec 2016	Global Banking and Markets							
	Historical Basis	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	188	(87)	40	-	-	-	141	
Net fee income	(6)	-	-	-	-	1	(5)	
Net trading income	979	(142)	(4)	-	-	-	833	
Other income	(169)	193	24	-	-	(3)	45	
Net operating income before loan impairment charges and other credit risk provisions	992	(36)	60	-	-	(2)	1,014	
Loan impairment (charges)/recoveries and other credit risk provisions	62	-	(44)	-	-	2	20	
Net operating income	1,054	(36)	16	-	-	-	1,034	
Total operating expenses	(859)	17	13	-	-	(81)	(910)	
Operating profit	195	(19)	29	-	-	(81)	124	
Share of profit in associates and joint ventures	3	-	-	(2)	-	(1)	-	
Profit before tax	198	(19)	29	(2)	-	(82)	124	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(45)	-	-	-	-	-	(45)	
Fair value movements on non-qualifying hedges	(1)	1	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(46)	1	-	-	-	-	(45)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(72)	-	-	-	-	-	(72)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	22	-	-	-	-	-	22	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(50)	-	-	-	-	-	(50)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(46)	1	-	-	-	-	(45)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(50)	-	-	-	-	-	(50)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(96)	1	-	-	-	-	(95)	
Balance Sheet Data								
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	66,676	(927)	(1,321)	-	-	-	64,428	
Customer accounts	89,867	108	(851)	-	-	-	89,124	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Private Banking					
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	50	(1)	-	-	1	50
Net fee income	23	-	-	-	-	23
Net trading income	3	(2)	-	-	1	2
Other income	9	(1)	-	-	(2)	6
Net operating income before loan impairment charges and other credit risk provisions	85	(4)	-	-	-	81
Loan impairment (charges)/recoveries and other credit risk provisions	(2)	-	-	-	-	(2)
Net operating income	83	(4)	-	-	-	79
Total operating expenses	(62)	-	-	-	(5)	(67)
Operating profit	21	(4)	-	-	(5)	12
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	21	(4)	-	-	(5)	12
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
Balance Sheet Data	-	-	-	-	-	-
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	6,864	-	-	-	-	6,864
Customer accounts	14,354	-	-	-	-	14,354

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Dec 2016	Other / Corporate Centre					Total
	Other Historical	Inter-segment	Business	Reclassifications to	Reported	
	Basis	elimination	Corporate Centre ¹	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(182)	(6)	48	-	(140)	1,392
Net fee income	(23)	-	-	(1)	(24)	516
Net trading income	(347)	6	148	(1)	(194)	645
Other income	(1,908)	(49)	(207)	3	(2,161)	(2,028)
Net operating income before loan impairment charges and other credit risk provisions	(2,460)	(49)	(11)	1	(2,519)	525
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	44	(1)	43	(5)
Net operating income	(2,460)	(49)	33	-	(2,476)	520
Total operating expenses	(2,442)	49	(30)	207	(2,216)	(4,661)
Operating profit	(4,902)	-	3	207	(4,692)	(4,141)
Share of profit in associates and joint ventures	(1)	-	6	-	5	5
Profit before tax	(4,903)	-	9	207	(4,687)	(4,136)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	(45)
Fair value movements on non-qualifying hedges	(310)	-	(1)	-	(311)	(311)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(1,539)	-	-	-	(1,539)	(1,539)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(1,849)	-	(1)	-	(1,850)	(1,895)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(516)	-	-	-	(516)	(651)
Costs to establish UK ring-fenced bank	(76)	-	-	-	(76)	(76)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	22
UK customer redress programmes	-	-	-	-	-	(70)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(592)	-	-	-	(592)	(775)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(1,849)	-	(1)	-	(1,850)	(1,895)
LICs	-	-	-	-	-	-
Operating expenses	(592)	-	-	-	(592)	(775)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2,441)	-	(1)	-	(2,442)	(2,670)
Balance Sheet Data						
At 31 Dec 2016						
Loans and advances to customers (net)	108	-	2,248	-	2,356	264,098
Customer accounts	-	-	743	-	743	361,278

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	813	-	-	-	-	(1)	812
Net fee income	275	-	-	-	-	-	275
Net trading income	27	-	-	-	-	-	27
Other income	47	-	-	-	-	1	48
Net operating income before loan impairment charges and other credit risk provisions	1,162	-	-	-	-	-	1,162
Loan impairment (charges)/recoveries and other credit risk provisions	(33)	-	-	-	-	(1)	(34)
Net operating income	1,129	-	-	-	-	(1)	1,128
Total operating expenses	(1,357)	-	-	-	-	(98)	(1,455)
Operating profit	(228)	-	-	-	-	(99)	(327)
Share of profit in associates and joint ventures	-	-	(1)	-	-	1	-
Profit before tax	(228)	-	(1)	-	-	(98)	(327)
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(73)	-	-	-	-	-	(73)
Costs to establish UK ring-fenced bank	(1)	-	-	-	-	-	(1)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(439)	-	-	-	-	-	(439)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(513)	-	-	-	-	-	(513)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(513)	-	-	-	-	-	(513)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(513)	-	-	-	-	-	(513)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	119,179	-	-	-	-	-	119,179
Customer accounts	164,605	-	-	-	-	-	164,605

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016	Commercial Banking								
	Originally Reported ¹	US Runoff Portfolio		JV and Associates to		Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
		To Corporate Centre	Corporate Centre	Corporate Centre					
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	585	-	-	-	-	-	(4)	581	
Net fee income	292	-	-	-	-	-	(4)	288	
Net trading income	(2)	-	-	-	-	-	1	(1)	
Other income	(11)	-	-	-	-	-	-	(11)	
Net operating income before loan impairment charges and other credit risk provisions	864	-	-	-	-	-	(7)	857	
Loan impairment (charges)/recoveries and other credit risk provisions	(41)	-	-	-	-	-	-	(41)	
Net operating income	823	-	-	-	-	-	(7)	816	
Total operating expenses	(332)	-	-	-	-	-	(52)	(384)	
Operating profit	491	-	-	-	-	-	(59)	432	
Share of profit in associates and joint ventures	(3)	-	4	-	-	-	(1)	-	
Profit before tax	488	-	4	-	-	-	(60)	432	
Significant Items									
Revenue									
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	-	
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	-	
UK customer redress programmes	(7)	-	-	-	-	-	-	(7)	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Share of profit in associates and joint ventures	(7)	-	-	-	-	-	-	(7)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	-	-	
Operating expenses	(7)	-	-	-	-	-	-	(7)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	-	
Balance Sheet Data	-	-	-	-	-	-	-	(7)	
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	81,210	-	-	-	-	-	(862)	80,348	
Customer accounts	100,897	-	-	-	-	-	(1,623)	99,274	

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016

Net interest income	372	(87)	11	-	-	4	300
Net fee income	35	1	2	-	-	3	41
Net trading income	1,053	(351)	(61)	-	-	1	642
Other income	(205)	312	(51)	-	-	(1)	55
Net operating income before loan impairment charges and other credit risk provisions	1,255	(125)	(99)	-	-	7	1,038
Loan impairment (charges)/recoveries and other credit risk provisions	94	-	(58)	-	-	-	36
Net operating income	1,349	(125)	(157)	-	-	7	1,074
Total operating expenses	(790)	22	12	-	-	(79)	(835)
Operating profit	559	(103)	(145)	-	-	(72)	239
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	559	(103)	(145)	-	-	(72)	239

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	8	-	-	-	-	-	8
Fair value movements on non-qualifying hedges	(3)	2	-	-	-	1	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	5	2	-	-	-	1	8

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(35)	-	-	-	-	-	(35)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(10)	-	-	-	-	-	(10)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(45)	-	-	-	-	-	(45)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	5	2	-	-	-	1	8
LICs	-	-	-	-	-	-	-
Operating expenses	(45)	-	-	-	-	-	(45)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(40)	2	-	-	-	1	(37)

Balance Sheet Data

At 30 Sep 2016	\$m						
Loans and advances to customers (net)	71,613	(1,510)	(1,864)	-	-	862	69,101
Customer accounts	96,653	(245)	(808)	-	-	1,623	97,223

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Sep 2016

Net interest income	51	(2)	-	-	(1)	48
Net fee income	29	-	-	-	-	29
Net trading income	5	(2)	-	-	-	3
Other income	4	(2)	-	-	1	3
Net operating income before loan impairment charges and other credit risk provisions	89	(6)	-	-	-	83
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	1	2
Net operating income	90	(6)	-	-	1	85
Total operating expenses	(70)	-	-	-	(6)	(76)
Operating profit	20	(6)	-	-	(5)	9
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	20	(6)	-	-	(5)	9

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
	-	-	-	-	-	-

Balance Sheet Data

At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	7,222	-	-	-	-	7,222
Customer accounts	14,930	-	-	-	-	14,930

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Global Private Banking						
Originally Reported ¹	Balance Sheet Management to Corporate Centre		JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	
	\$m	\$m	\$m	\$m	\$m	Restated
					Other Reallocations	
Net interest income	51	(2)	-	-	(1)	48
Net fee income	29	-	-	-	-	29
Net trading income	5	(2)	-	-	-	3
Other income	4	(2)	-	-	1	3
Net operating income before loan impairment charges and other credit risk provisions	89	(6)	-	-	-	83
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	1	2
Net operating income	90	(6)	-	-	1	85
Total operating expenses	(70)	-	-	-	(6)	(76)
Operating profit	20	(6)	-	-	(5)	9
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	20	(6)	-	-	(5)	9
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-
	-	-	-	-	-	-
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	7,222	-	-	-	-	7,222
Customer accounts	14,930	-	-	-	-	14,930

Quarter ended 30 Sep 2016	Other / Corporate Centre					Total \$m
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(222)	(162)	78	2	(304)	1,437
Net fee income	3	-	(3)	1	1	634
Net trading income	(179)	162	414	(2)	395	1,066
Other income	(1,159)	106	(259)	(1)	(1,313)	(1,218)
Net operating income before loan impairment charges and other credit risk provisions	(1,557)	106	230	-	(1,221)	1,919
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	58	-	58	21
Net operating income	(1,557)	106	288	-	(1,163)	1,940
Total operating expenses	(1,037)	(106)	(34)	235	(942)	(3,692)
Operating profit	(2,594)	-	254	235	(2,105)	(1,752)
Share of profit in associates and joint ventures	1	-	(3)	-	(2)	(2)
Profit before tax	(2,593)	-	251	235	(2,107)	(1,754)
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	8
Fair value movements on non-qualifying hedges	21	-	(2)	(1)	18	18
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(1,317)	-	-	-	(1,317)	(1,317)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(1,296)	-	(2)	(1)	(1,299)	(1,291)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(405)	-	-	-	(405)	(513)
Costs to establish UK ring-fenced bank	(52)	-	-	-	(52)	(53)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	(456)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(457)	-	-	-	(457)	(1,022)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(1,296)	-	(2)	(1)	(1,299)	(1,291)
LICs	-	-	-	-	-	-
Operating expenses	(457)	-	-	-	(457)	(1,022)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(1,753)	-	(2)	(1)	(1,756)	(2,313)
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	113	-	3,374	-	3,487	279,337
Customer accounts	15	-	1,053	-	1,068	377,100

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	920	-	-	-	-	-	920
Net fee income	278	-	-	-	-	-	278
Net trading income	27	-	-	-	-	-	27
Other income	304	-	-	-	-	-	304
Net operating income before loan impairment charges and other credit risk provisions	1,529	-	-	-	-	-	1,529
Loan impairment (charges)/recoveries and other credit risk provisions	(36)	-	-	-	-	1	(35)
Net operating income	1,493	-	-	-	-	1	1,494
Total operating expenses	(967)	-	-	-	-	(99)	(1,066)
Operating profit	526	-	-	-	-	(98)	428
Share of profit in associates and joint ventures	3	-	(2)	-	-	(1)	-
Profit before tax	529	-	(2)	-	-	(99)	428
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	249	-	-	-	-	-	249
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	249	-	-	-	-	-	249
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(40)	-	-	-	-	-	(40)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(40)	-	-	-	-	-	(40)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	249	-	-	-	-	-	249
LICs	-	-	-	-	-	-	-
Operating expenses	(40)	-	-	-	-	-	(40)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	209	-	-	-	-	-	209
Balance Sheet Data							
At 30 Jun 2016							
Loans and advances to customers (net)	121,495	-	-	-	-	-	121,495
Customer accounts	166,771	-	-	-	-	-	166,771

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Jun 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		To Corporate Centre	Corporate Centre	Insurance to RBWM	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	630	-	-	-	-	(5)	625
Net fee income	308	-	-	-	-	(3)	305
Net trading income	2	-	-	-	-	(1)	1
Other income	242	-	-	-	-	(2)	240
Net operating income before loan impairment charges and other credit risk provisions	1,182	-	-	-	-	(11)	1,171
Loan impairment (charges)/recoveries and other credit risk provisions	(124)	-	-	-	-	1	(123)
Net operating income	1,058	-	-	-	-	(10)	1,048
Total operating expenses	(425)	-	-	-	-	(62)	(487)
Operating profit	633	-	-	-	-	(72)	561
Share of profit in associates and joint ventures	(7)	-	7	-	-	-	-
Profit before tax	626	-	7	-	-	(72)	561
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	192	-	-	-	-	-	192
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	192	-	-	-	-	-	192
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(15)	-	-	-	-	-	(15)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(15)	-	-	-	-	-	(15)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(30)	-	-	-	-	-	(30)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	192	-	-	-	-	-	192
LICs	-	-	-	-	-	-	-
Operating expenses	(30)	-	-	-	-	-	(30)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	162	-	-	-	-	-	162
Balance Sheet Data							
At 30 Jun 2016							
Loans and advances to customers (net)	80,386	-	-	-	-	(1,044)	79,342
Customer accounts	99,826	-	-	-	-	(1,757)	98,069

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Jun 2016	Global Banking and Markets							
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	277	(65)	(1)	-	-	6	217	
Net fee income	12	-	2	-	-	3	17	
Net trading income	1,320	(528)	55	-	-	(1)	846	
Other income	(598)	521	24	-	-	1	(52)	
Net operating income before loan impairment charges and other credit risk provisions	1,011	(72)	80	-	-	9	1,028	
Loan impairment (charges)/recoveries and other credit risk provisions	(21)	-	(32)	-	-	-	(53)	
Net operating income	990	(72)	48	-	-	9	975	
Total operating expenses	(896)	25	10	-	-	(73)	(934)	
Operating profit	94	(47)	58	-	-	(64)	41	
Share of profit in associates and joint ventures	3	-	-	(3)	-	-	-	
Profit before tax	97	(47)	58	(3)	-	(64)	41	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	14	-	-	-	-	-	14	
Fair value movements on non-qualifying hedges	-	1	-	-	-	(1)	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	14	1	-	-	-	(1)	14	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(48)	-	-	-	-	-	(48)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	(72)	-	-	-	-	-	(72)	
UK customer redress programmes	(18)	-	-	-	-	-	(18)	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(138)	-	-	-	-	-	(138)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	14	1	-	-	-	(1)	14	
LICs	-	-	-	-	-	-	-	
Operating expenses	(138)	-	-	-	-	-	(138)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(124)	1	-	-	-	(1)	(124)	
Balance Sheet Data								
At 30 Jun 2016								
Loans and advances to customers (net)	72,912	(1,411)	(1,956)	-	-	1,043	70,588	
Customer accounts	101,529	(458)	(671)	-	-	1,756	102,156	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 30 Jun 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		Corporate Centre	Corporate Centre	Corporate Centre	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	58	(2)	-	-	-	56	
Net fee income	27	-	-	-	-	27	
Net trading income	4	(2)	-	-	1	3	
Other income	3	-	-	-	1	4	
Net operating income before loan impairment charges and other credit risk provisions	92	(4)	-	-	2	90	
Loan impairment (charges)/recoveries and other credit risk provisions	9	-	-	-	(1)	8	
Net operating income	101	(4)	-	-	1	98	
Total operating expenses	(55)	1	-	-	(9)	(63)	
Operating profit	46	(3)	-	-	(8)	35	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Profit before tax	46	(3)	-	-	(8)	35	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	2	-	-	-	-	2	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
	2	-	-	-	-	2	
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
	-	-	-	-	-	-	
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	9	-	-	-	-	9	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
	-	-	-	-	-	-	
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
	-	-	-	-	-	-	
Profit/(loss) before tax							
Revenue	2	-	-	-	-	2	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
	2	-	-	-	-	2	
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	7,856	-	-	-	-	7,856	
Customer accounts	15,832	-	-	-	-	15,832	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Other / Corporate Centre						
Quarter ended 30 Jun 2016	Other Originally	Inter-segment	Business	Other Reallocations	Restated	Total
	Reported ¹	Elimination	Reclassifications to			
	Reported ¹	Originally Reported ¹	Corporate Centre ²			
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	(213)	(43)	68	(1)	(189)	1,629
Net fee income	6	-	(2)	-	4	631
Net trading income	(201)	43	475	1	318	1,195
Other income	537	(17)	(545)	-	(25)	471
Net operating income before loan impairment charges and other credit risk provisions	129	(17)	(4)	-	108	3,926
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	32	(1)	31	(172)
Net operating income	129	(17)	28	(1)	139	3,754
Total operating expenses	(1,037)	17	(36)	243	(813)	(3,363)
Operating profit	(908)	-	(8)	242	(674)	391
Share of profit in associates and joint ventures	-	-	(2)	1	(1)	(1)
Profit before tax	(908)	-	(10)	243	(675)	390
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	14
Fair value movements on non-qualifying hedges	(166)	-	(1)	1	(166)	(166)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	441
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	114	-	-	-	114	114
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	2
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(52)	-	(1)	1	(52)	405
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(359)	-	-	-	(359)	(462)
Costs to establish UK ring-fenced bank	(63)	-	-	-	(63)	(63)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	(72)
UK customer redress programmes	-	-	-	-	-	(33)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(422)	-	-	-	(422)	(630)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(52)	-	(1)	1	(52)	405
LICs	-	-	-	-	-	-
Operating expenses	(422)	-	-	-	(422)	(630)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(474)	-	(1)	1	(474)	(225)
Balance Sheet Data						
At 30 Jun 2016						
Loans and advances to customers (net)	112	-	3,367	1	3,480	282,761
Customer accounts	-	-	1,129	1	1,130	383,958

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
UK

Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	915	-	-	-	-	-	915
Net fee income	252	-	-	-	-	-	252
Net trading income	25	-	-	-	-	-	25
Other income	32	-	-	-	-	-	32
Net operating income before loan impairment charges and other credit risk provisions	1,224	-	-	-	-	-	1,224
Loan impairment (charges)/recoveries and other credit risk provisions	(19)	-	-	-	-	-	(19)
Net operating income	1,205	-	-	-	-	-	1,205
Total operating expenses	(863)	-	-	-	-	(107)	(970)
Operating profit	342	-	-	-	-	(107)	235
Share of profit in associates and joint ventures	1	-	(1)	-	-	-	-
Profit before tax	343	-	(1)	-	-	(107)	235
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(24)	-	-	-	-	-	(24)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(24)	-	-	-	-	-	(24)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(24)	-	-	-	-	-	(24)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(24)	-	-	-	-	-	(24)
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	128,698	-	-	-	-	-	128,698
Customer accounts	174,026	-	-	-	-	-	174,026

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Mar 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	648	-	-	-	-	(5)	643
Net fee income	302	-	-	-	-	(3)	299
Net trading income	(1)	-	-	-	-	-	(1)
Other income	8	-	-	-	-	-	8
Net operating income before loan impairment charges and other credit risk provisions	957	-	-	-	-	(8)	949
Loan impairment (charges)/recoveries and other credit risk provisions	(91)	-	-	-	-	-	(91)
Net operating income	866	-	-	-	-	(8)	858
Total operating expenses	(356)	-	-	-	-	(73)	(429)
Operating profit	510	-	-	-	-	(81)	429
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	510	-	-	-	-	(81)	429
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(10)	-	-	-	-	-	(10)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(10)	-	-	-	-	-	(10)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(10)	-	-	-	-	-	(10)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(10)	-	-	-	-	-	(10)
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	84,811	-	-	-	-	(780)	84,031
Customer accounts	106,987	-	-	-	-	(1,899)	105,088

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Mar 2016

Net interest income	317	(83)	(15)	-	-	5	224
Net fee income	-	-	1	-	-	4	5
Net trading income	1,180	(667)	20	-	-	-	533
Other income	(647)	626	11	-	-	-	(10)
Net operating income before loan impairment charges and other credit risk provisions	850	(124)	17	-	-	9	752
Loan impairment (charges)/recoveries and other credit risk provisions	21	-	21	-	-	-	42
Net operating income	871	(124)	38	-	-	9	794
Total operating expenses	(771)	22	14	-	-	(77)	(812)
Operating profit	100	(102)	52	-	-	(68)	(18)
Share of profit in associates and joint ventures	(1)	-	-	1	-	-	-
Profit before tax	99	(102)	52	1	-	(68)	(18)

Significant Items

Revenue

Debit valuation adjustment ('DVA') on derivative contracts	86	-	-	-	-	-	86
Fair value movements on non-qualifying hedges	4	(4)	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	90	(4)	-	-	-	-	86

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(30)	-	-	-	-	-	(30)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(30)	-	-	-	-	-	(30)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	90	(4)	-	-	-	-	86
LICs	-	-	-	-	-	-	-
Operating expenses	(30)	-	-	-	-	-	(30)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	60	(4)	-	-	-	-	56

Balance Sheet Data

At 31 Mar 2016	\$m						
Loans and advances to customers (net)	89,242	(1,671)	(2,256)	-	-	781	86,096
Customer accounts	107,426	(84)	(599)	-	-	1,899	108,642

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC
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Quarter ended 31 Mar 2016	Global Private Banking					
	Originally Reported ¹	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	61	(2)	-	-	-	59
Net fee income	32	-	-	-	-	32
Net trading income	4	(2)	-	-	-	2
Other income	1	-	-	-	-	1
Net operating income before loan impairment charges and other credit risk provisions	98	(4)	-	-	-	94
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	98	(4)	-	-	-	94
Total operating expenses	(57)	1	-	-	(7)	(63)
Operating profit	41	(3)	-	-	(7)	31
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	41	(3)	-	-	(7)	31
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2)	-	-	-	-	(2)
Balance Sheet Data						
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	8,891	-	-	-	-	8,891
Customer accounts	15,999	-	-	-	-	15,999

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

Quarter ended 31 Mar 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(135)	(47)	100	-	(82)	1,759
Net fee income	(2)	-	(1)	(1)	(4)	584
Net trading income	75	47	649	-	771	1,330
Other income	1,475	(18)	(637)	-	820	851
Net operating income before loan impairment charges and other credit risk provisions	1,413	(18)	111	(1)	1,505	4,524
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	(21)	-	(21)	(89)
Net operating income	1,413	(18)	90	(1)	1,484	4,435
Total operating expenses	(818)	18	(37)	264	(573)	(2,847)
Operating profit	595	-	53	263	911	1,588
Share of profit in associates and joint ventures	(1)	-	-	-	(1)	(1)
Profit before tax	594	-	53	263	910	1,587
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	86
Fair value movements on non-qualifying hedges	(77)	-	4	-	(73)	(73)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	973	-	-	-	973	973
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	896	-	4	-	900	986
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(146)	-	-	-	(146)	(212)
Costs to establish UK ring-fenced bank	(31)	-	-	-	(31)	(31)
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(177)	-	-	-	(177)	(243)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	896	-	4	-	900	986
LICs	-	-	-	-	-	-
Operating expenses	(177)	-	-	-	(177)	(243)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	719	-	4	-	723	743
Balance Sheet Data						
At 31 Mar 2016						
Loans and advances to customers (net)	115	-	3,927	(1)	4,041	311,757
Customer accounts	3	-	683	-	686	404,441

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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UK

Quarter ended 31 Dec 2015	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	960	-	-	-	-	-	960
Net fee income	319	-	-	-	-	-	319
Net trading income	28	-	-	-	-	-	28
Other income	103	-	-	-	-	-	103
Net operating income before loan impairment charges and other credit risk provisions	1,410	-	-	-	-	-	1,410
Loan impairment (charges)/recoveries and other credit risk provisions	(33)	-	-	-	-	-	(33)
Net operating income	1,377	-	-	-	-	-	1,377
Total operating expenses	(1,399)	-	-	-	(95)	-	(1,494)
Operating profit	(22)	-	-	-	(95)	-	(117)
Share of profit in associates and joint ventures	(2)	-	2	-	-	-	-
Profit before tax	(24)	-	2	-	-	(95)	(117)
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(55)	-	-	-	-	-	(55)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	(379)	-	-	-	-	-	(379)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(434)	-	-	-	-	-	(434)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(434)	-	-	-	-	-	(434)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(434)	-	-	-	-	-	(434)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	131,887	-	-	-	-	-	131,887
Customer accounts	176,221	-	-	-	-	-	176,221

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC

UK

Quarter ended 31 Dec 2015

Net interest income
 Net fee income
 Net trading income
 Other income
Net operating income before loan impairment charges and other credit risk provisions
 Loan impairment (charges)/recoveries and other credit risk provisions
Net operating income
 Total operating expenses
Operating profit
 Share of profit in associates and joint ventures
Profit before tax

	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	671	-	-	-	-	(7)	664
Net fee income	306	-	-	-	-	(3)	303
Net trading income	-	-	-	-	-	(1)	(1)
Other income	11	-	-	-	-	-	11
Net operating income before loan impairment charges and other credit risk provisions	988	-	-	-	-	(11)	977
Loan impairment (charges)/recoveries and other credit risk provisions	(178)	-	-	-	-	-	(178)
Net operating income	810	-	-	-	-	(11)	799
Total operating expenses	(460)	-	-	-	-	(59)	(519)
Operating profit	350	-	-	-	-	(70)	280
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	350	-	-	-	-	(70)	280

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts
 Fair value movements on non-qualifying hedges
 Gain on the partial sale of shareholding in Industrial Bank
 Own credit spread
 Portfolio disposals
 (Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act
 Trading results from disposed-of operations in Brazil

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	1	-	-	-	-	(1)	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	(18)	-	-	-	-	-	(18)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(17)	-	-	-	-	(1)	(18)

LICs

Trading results from disposed-of operations in Brazil

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs to achieve
 Costs to establish UK ring-fenced bank
 Regulatory (provisions)/releases in GBP
 Restructuring and other related costs
 Settlements and provisions in connection with legal matters
 UK customer redress programmes
 Trading results from disposed-of operations in Brazil

Costs to achieve	(119)	-	-	-	-	-	(119)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	23	-	-	-	-	-	23
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(96)	-	-	-	-	-	(96)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue
 LICs
 Operating expenses
 Share of profit in associates and joint ventures

Revenue	(17)	-	-	-	-	(1)	(18)
LICs	-	-	-	-	-	-	-
Operating expenses	(96)	-	-	-	-	-	(96)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(113)	-	-	-	-	(1)	(114)

Balance Sheet Data

At 31 Dec 2015

Loans and advances to customers (net)
 Customer accounts

	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	84,072	-	-	-	-	(946)	83,126
Customer accounts	108,051	-	-	-	-	(1,879)	106,172

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC

UK

Quarter ended 31 Dec 2015

Net interest income
 Net fee income
 Net trading income
 Other income
Net operating income before loan impairment charges and other credit risk provisions
 Loan impairment (charges)/recoveries and other credit risk provisions
Net operating income
 Total operating expenses
Operating profit
 Share of profit in associates and joint ventures
Profit before tax

	Global Banking and Markets						Restated
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	291	(64)	(13)	-	-	6	220
Net fee income	88	1	3	-	-	4	96
Net trading income	577	(138)	10	-	-	-	449
Other income	(134)	129	48	-	-	-	43
Net operating income before loan impairment charges and other credit risk provisions	822	(72)	48	-	-	10	808
Loan impairment (charges)/recoveries and other credit risk provisions	20	-	(17)	-	-	-	3
Net operating income	842	(72)	31	-	-	10	811
Total operating expenses	(923)	30	12	-	-	(66)	(947)
Operating profit	(81)	(42)	43	-	-	(56)	(136)
Share of profit in associates and joint ventures	6	-	-	(6)	-	-	-
Profit before tax	(75)	(42)	43	(6)	-	(56)	(136)

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	(57)	-	-	-	-	-	(57)
Fair value movements on non-qualifying hedges	(3)	4	-	-	-	-	1
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(60)	4	-	-	-	-	(56)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Operating expenses

Costs to achieve	(37)	-	-	-	-	-	(37)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	(20)	-	-	-	-	-	(20)
UK customer redress programmes	19	-	-	-	-	-	19
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(38)	-	-	-	-	-	(38)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-						

Profit/(loss) before tax

Revenue	(60)	4	-	-	-	-	(56)
LICs	-	-	-	-	-	-	-
Operating expenses	(38)	-	-	-	-	-	(38)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(98)	4	-	-	-	-	(94)

Balance Sheet Data

At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	85,491	(661)	(1,811)	-	-	946	83,965
Customer accounts	104,684	(79)	(500)	-	-	1,879	105,984

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

HSBC

UK

Quarter ended 31 Dec 2015

Net interest income	69	(3)	-	-	-	66
Net fee income	37	-	-	-	-	37
Net trading income	4	(2)	-	-	-	2
Other income	7	-	-	-	-	7
Net operating income before loan impairment charges and other credit risk provisions	117	(5)	-	-	-	112
Loan impairment (charges)/recoveries and other credit risk provisions	(8)	-	-	-	-	(8)
Net operating income	109	(5)	-	-	-	104
Total operating expenses	(75)	-	-	-	(7)	(82)
Operating profit	34	(5)	-	-	(7)	22
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	34	(5)	-	-	(7)	22

Significant Items

Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	6	-	-	-	-	6
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	6	-	-	-	-	6
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	6	-	-	-	-	6
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	4	-	-	-	-	4

Balance Sheet Data

At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	9,387	-	-	-	-	9,387
Customer accounts	15,126	-	-	-	-	15,126

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ²	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(150)	(21)	80	1	(90)	1,820
Net fee income	(16)	-	(4)	(1)	(21)	734
Net trading income	(40)	20	130	1	111	589
Other income	(550)	(49)	(177)	-	(776)	(612)
Net operating income before loan impairment charges and other credit risk provisions	(756)	(50)	29	1	(776)	2,531
Loan impairment (charges)/recoveries and other credit risk provisions	3	-	17	-	20	(196)
Net operating income	(753)	(50)	46	1	(756)	2,335
Total operating expenses	(2,613)	50	(42)	227	(2,378)	(5,420)
Operating profit	(3,366)	-	4	228	(3,134)	(3,085)
Share of profit in associates and joint ventures	-	-	4	-	4	4
Profit before tax	(3,366)	-	8	228	(3,130)	(3,081)
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(57)
Fair value movements on non-qualifying hedges	(6)	-	(4)	1	(9)	(8)
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	(757)	-	-	-	(757)	(757)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	(12)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(763)	-	(4)	1	(766)	(834)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(241)	-	-	-	(241)	(454)
Costs to establish UK ring-fenced bank	(61)	-	-	-	(61)	(61)
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	(20)
UK customer redress programmes	-	-	-	-	-	(337)
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(302)	-	-	-	(302)	(872)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(763)	-	(4)	1	(766)	(834)
LICs	-	-	-	-	-	-
Operating expenses	(302)	-	-	-	(302)	(872)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(1,065)	-	(4)	1	(1,068)	(1,706)
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	110	-	2,472	-	2,582	310,947
Customer accounts	1	-	579	-	580	404,083

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Retail Banking and Wealth Management						
	Historical Basis	US Runoff Portfolio To Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	1,036	-	-	21	-	1	1,058
Net fee income	458	-	-	3	-	-	461
Net trading income	39	-	-	(9)	-	1	31
Other income	6	-	7	(7)	-	(4)	2
Net operating income before loan impairment charges and other credit risk provisions	1,539	-	7	8	-	(2)	1,552
Loan impairment (charges)/recoveries and other credit risk provisions	(38)	-	-	-	-	-	(38)
Net operating income	1,501	-	7	8	-	(2)	1,514
Total operating expenses	(677)	-	-	(1)	-	(2)	(680)
Operating profit	824	-	7	7	-	(4)	834
Share of profit in associates and joint ventures	3	-	(2)	-	-	-	1
Profit before tax	827	-	5	7	-	(4)	835
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(63)	-	-	(9)	-	1	(62)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(63)	-	-	-	-	1	(62)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(63)	-	-	-	-	1	(62)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(63)	-	-	-	-	1	(62)
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	77,873	-	-	-	-	-	77,873
Customer accounts	271,520	-	-	-	-	-	271,520

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Commercial Banking						
	Historical Basis	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	556	-	-	(21)	-	1	536
Net fee income	214	-	-	(3)	-	-	211
Net trading income	26	-	-	9	-	(1)	34
Other income	(45)	-	-	7	-	(4)	(42)
Net operating income before loan impairment charges and other credit risk provisions	751	-	-	(8)	-	(4)	739
Loan impairment (charges)/recoveries and other credit risk provisions	(9)	-	-	-	-	(1)	(10)
Net operating income	742	-	-	(8)	-	(5)	729
Total operating expenses	(253)	-	-	1	-	3	(249)
Operating profit	489	-	-	(7)	-	(2)	480
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	489	-	-	(7)	-	(2)	480
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	84,719	-	-	-	-	-	84,719
Customer accounts	126,385	-	-	-	-	-	126,385

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Banking and Markets							
	Historical Basis	Balance Sheet Management to Corporate Centre		Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Reported
		\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	404	(189)	-	-	-	-	215	
Net fee income	143	(1)	-	-	-	(1)	141	
Net trading income	228	(10)	-	-	-	(1)	217	
Other income	16	15	-	-	-	1	32	
Net operating income before loan impairment charges and other credit risk provisions	791	(185)	-	-	-	(1)	605	
Loan impairment (charges)/recoveries and other credit risk provisions	(34)	-	-	-	-	-	(34)	
Net operating income	757	(185)	-	-	-	(1)	571	
Total operating expenses	(358)	12	-	-	-	(1)	(347)	
Operating profit	399	(173)	-	-	-	(2)	224	
Share of profit in associates and joint ventures	(2)	-	-	-	-	2	-	
Profit before tax	397	(173)	-	-	-	-	224	
Significant Items								
Revenue								
Debit valuation adjustment ('DVA') on derivative contracts	(8)	-	-	-	-	1	(7)	
Fair value movements on non-qualifying hedges	(2)	1	-	-	-	-	(1)	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(10)	1	-	-	-	1	(8)	
LICs								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Operating expenses								
Costs associated with portfolio disposals	-	-	-	-	-	-	-	
Costs to achieve	(5)	-	-	-	-	(1)	(6)	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	(5)	-	-	-	-	(1)	(6)	
Share of profit in associates and joint ventures								
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
Profit/(loss) before tax								
Revenue	(10)	1	-	-	-	1	(8)	
LICs	-	-	-	-	-	-	-	
Operating expenses	(5)	-	-	-	-	(1)	(6)	
Share of profit in associates and joint ventures	-	-	-	-	-	-	-	
	(15)	1	-	-	-	-	(14)	
Balance Sheet Data								
At 31 Dec 2016								
Loans and advances to customers (net)	57,710	(17)	-	-	-	-	57,693	
Customer accounts	46,081	(138)	-	-	-	-	45,943	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Global Private Banking						Reported
	Historical Basis	Balance Sheet Management to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Other Reallocations	
		Corporate Centre	JV and Associates to Corporate Centre	Corporate Centre	ventures		
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	30	-	-	-	(1)	29	
Net fee income	44	-	-	-	-	44	
Net trading income	20	-	-	-	-	20	
Other income	(1)	-	-	-	1	-	
Net operating income before loan impairment charges and other credit risk provisions	93	-	-	-	-	93	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-	
Net operating income	93	-	-	-	-	93	
Total operating expenses	(63)	-	-	-	(2)	(65)	
Operating profit	30	-	-	-	(2)	28	
Share of profit in associates and joint ventures	1	-	-	-	(1)	-	
Profit before tax	31	-	-	-	(3)	28	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Balance Sheet Data							
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	8,553	-	-	-	-	8,553	
Customer accounts	17,489	-	-	-	-	17,489	

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2016	Other / Corporate Centre					Total \$m
	Other Historical	Inter-segment	Business	Other Reallocations	Reported	
	Basis	elimination	Reclassifications to			
\$m	Historical Basis	Corporate Centre ¹	\$m	\$m	\$m	
Net interest income	(33)	(45)	189	(1)	110	1,948
Net fee income	6	-	1	1	8	865
Net trading income	(17)	45	10	1	39	341
Other income	217	(32)	(22)	6	169	161
Net operating income before loan impairment charges and other credit risk provisions	173	(32)	178	7	326	3,315
Loan impairment (charges)/recoveries and other credit risk provisions	(9)	-	-	1	(8)	(90)
Net operating income	164	(32)	178	8	318	3,225
Total operating expenses	(207)	32	(12)	2	(185)	(1,526)
Operating profit	(43)	-	166	10	133	1,699
Share of profit in associates and joint ventures	1	-	2	(1)	2	3
Profit before tax	(42)	-	168	9	135	1,702
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	1	-	-	(1)	-	(7)
Fair value movements on non-qualifying hedges	1	-	(1)	-	-	(1)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(2)	-	-	-	(2)	(2)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	(1)	(1)	(2)	(10)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(29)	-	-	-	(29)	(97)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(29)	-	-	-	(29)	(97)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	-	-	(1)	(1)	(2)	(10)
LICs	-	-	-	-	-	-
Operating expenses	(29)	-	-	-	(29)	(97)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(29)	-	(1)	(1)	(31)	(107)
Balance Sheet Data						
At 31 Dec 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	1,774	-	17	-	1,791	230,629
Customer accounts	151	-	138	-	289	461,626

¹ Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Retail Banking and Wealth Management						Restated
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	995	-	-	13	-	-	1,008
Net fee income	532	-	-	(6)	-	(1)	525
Net trading income	54	-	-	-	-	1	55
Other income	149	-	-	(3)	-	(2)	144
Net operating income before loan impairment charges and other credit risk provisions	1,730	-	-	4	-	(2)	1,732
Loan impairment (charges)/recoveries and other credit risk provisions	(42)	-	-	-	-	-	(42)
Net operating income	1,688	-	-	4	-	(2)	1,690
Total operating expenses	(556)	-	-	-	-	(1)	(557)
Operating profit	1,132	-	-	4	-	(3)	1,133
Share of profit in associates and joint ventures	6	-	(2)	-	-	(1)	3
Profit before tax	1,138	-	(2)	4	-	(4)	1,136
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(11)	-	-	-	-	(1)	(12)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	(11)	-	-	-	-	(1)	(12)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(11)	-	-	-	-	(1)	(12)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(11)	-	-	-	-	(1)	(12)
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	75,631	-	-	-	-	-	75,631
Customer accounts	267,931	-	-	-	-	-	267,931

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	557	-	-	(13)	-	(4)	540
Net fee income	233	-	-	6	-	(1)	238
Net trading income	54	-	-	-	-	-	54
Other income	(5)	-	-	3	-	(6)	(8)
Net operating income before loan impairment charges and other credit risk provisions	839	-	-	(4)	-	(11)	824
Loan impairment (charges)/recoveries and other credit risk provisions	(48)	-	-	-	-	1	(47)
Net operating income	791	-	-	(4)	-	(10)	777
Total operating expenses	(224)	-	-	-	-	4	(220)
Operating profit	567	-	-	(4)	-	(6)	557
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	567	-	-	(4)	-	(6)	557
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	-	-	-	-	-	-	-
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	79,085	-	-	-	-	(403)	78,682
Customer accounts	121,416	-	-	-	-	(932)	120,484

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	389	(182)	-	-	-	4	211
Net fee income	150	-	-	-	-	1	151
Net trading income	270	(7)	-	-	-	-	263
Other income	30	(4)	-	-	-	-	26
Net operating income before loan impairment charges and other credit risk provisions	839	(193)	-	-	-	5	651
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	-	1
Net operating income	840	(193)	-	-	-	5	652
Total operating expenses	(347)	11	-	-	-	(2)	(338)
Operating profit	493	(182)	-	-	-	3	314
Share of profit in associates and joint ventures	2	-	-	-	-	(2)	-
Profit before tax	495	(182)	-	-	-	1	314
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	4	-	-	-	-	(1)	3
Fair value movements on non-qualifying hedges	(9)	9	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(5)	9	-	-	-	(1)	3
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(4)	-	-	-	-	1	(3)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(4)	-	-	-	-	1	(3)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(5)	9	-	-	-	(1)	3
LICs	-	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	1	(3)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(9)	9	-	-	-	-	-
Balance Sheet Data							
At 30 Sep 2016							
Loans and advances to customers (net)	48,068	(33)	-	-	-	403	48,438
Customer accounts	43,736	(144)	-	-	-	932	44,524

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		Corporate Centre	Corporate Centre	Corporate Centre	ventures	Other Reallocations	
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	27	-	-	-	(1)	26	
Net fee income	59	-	-	-	1	60	
Net trading income	30	-	-	-	-	30	
Other income	1	-	-	-	-	1	
Net operating income before loan impairment charges and other credit risk provisions	117	-	-	-	-	117	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	1	1	
Net operating income	117	-	-	-	1	118	
Total operating expenses	(15)	-	-	-	(1)	(16)	
Operating profit	102	-	-	-	-	102	
Share of profit in associates and joint ventures	(1)	-	-	-	-	(1)	
Profit before tax	101	-	-	-	-	101	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	47	-	-	-	-	47	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
	47	-	-	-	-	47	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	47	-	-	-	-	47	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
	47	-	-	-	-	47	
Balance Sheet Data							
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m	
Loans and advances to customers (net)	8,702	-	-	-	-	8,702	
Customer accounts	17,604	-	-	-	-	17,604	

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Sep 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(31)	(29)	182	1	123	1,908
Net fee income	8	-	-	-	8	982
Net trading income	1	29	7	(1)	36	438
Other income	173	(37)	4	8	148	311
Net operating income before loan impairment charges and other credit risk provisions	151	(37)	193	8	315	3,639
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	(2)	(1)	(88)
Net operating income	152	(37)	193	6	314	3,551
Total operating expenses	(257)	37	(11)	-	(231)	(1,362)
Operating profit	(105)	-	182	6	83	2,189
Share of profit in associates and joint ventures	-	-	2	3	5	7
Profit before tax	(105)	-	184	9	88	2,196
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	1	1	4
Fair value movements on non-qualifying hedges	-	-	(9)	-	(9)	(9)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	(6)	-	-	-	(6)	(6)
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Loss and trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(6)	-	(9)	1	(14)	(11)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(55)	-	-	-	(55)	(70)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	47
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(55)	-	-	-	(55)	(23)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	(6)	-	(9)	1	(14)	(11)
LICs	-	-	-	-	-	-
Operating expenses	(55)	-	-	-	(55)	(23)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(61)	-	(9)	1	(69)	(34)
Balance Sheet Data						
At 30 Sep 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	1,798	-	33	-	1,831	213,284
Customer accounts	224	-	144	-	368	450,911

¹ Originally reported in the Q3 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					\$m	\$m	
Net interest income	969	-	-	12	-	1	982
Net fee income	458	-	-	(8)	-	1	451
Net trading income	(4)	-	-	-	-	(1)	(5)
Other income	100	-	-	8	-	(4)	104
Net operating income before loan impairment charges and other credit risk provisions	1,523	-	-	12	-	(3)	1,532
Loan impairment (charges)/recoveries and other credit risk provisions	(46)	-	-	-	-	-	(46)
Net operating income	1,477	-	-	12	-	(3)	1,486
Total operating expenses	(557)	-	-	-	-	(2)	(559)
Operating profit	920	-	-	12	-	(5)	927
Share of profit in associates and joint ventures	5	-	(2)	-	-	1	4
Profit before tax	925	-	(2)	12	-	(4)	931
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(4)	-	-	-	-	-	(4)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(4)	-	-	-	-	-	(4)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(4)	-	-	-	-	-	(4)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	74,805	-	-	-	-	-	74,805
Customer accounts	256,346	-	-	-	-	-	256,346

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance to RBWM	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	546	-	-	(12)	-	(7)	527
Net fee income	235	-	-	8	-	(2)	241
Net trading income	53	-	-	-	-	-	53
Other income	26	-	-	(8)	-	(5)	13
Net operating income before loan impairment charges and other credit risk provisions	860	-	-	(12)	-	(14)	834
Loan impairment (charges)/recoveries and other credit risk provisions	(53)	-	-	-	-	-	(53)
Net operating income	807	-	-	(12)	-	(14)	781
Total operating expenses	(224)	-	-	-	-	6	(218)
Operating profit	583	-	-	(12)	-	(8)	563
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	583	-	-	(12)	-	(8)	563
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Balance Sheet Data							
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	78,769	-	-	-	-	(436)	78,333
Customer accounts	116,780	-	-	-	-	(865)	115,915

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Other Reallocations	Restated
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	373	(164)	-	-	-	7	216
Net fee income	153	(1)	-	-	-	2	154
Net trading income	348	(21)	-	-	-	1	328
Other income	27	(4)	-	-	-	-	23
Net operating income before loan impairment charges and other credit risk provisions	901	(190)	-	-	-	10	721
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	(1)	(1)
Net operating income	901	(190)	-	-	-	9	720
Total operating expenses	(346)	14	-	-	-	(2)	(334)
Operating profit	555	(176)	-	-	-	7	386
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	555	(176)	-	-	-	7	386
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	2	-	-	-	-	-	2
Fair value movements on non-qualifying hedges	(8)	8	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(6)	8	-	-	-	-	2
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(6)	-	-	-	-	-	(6)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(6)	8	-	-	-	-	2
LICs	-	-	-	-	-	-	-
Operating expenses	(6)	-	-	-	-	-	(6)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(12)	8	-	-	-	-	(4)
Balance Sheet Data							
At 30 Jun 2016							
Loans and advances to customers (net)	49,606	(12)	-	-	-	437	50,031
Customer accounts	42,583	(301)	-	-	-	865	43,147

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		Corporate Centre	Corporate Centre	Corporate Centre	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	27	-	-	-	1	28	
Net fee income	38	-	-	-	(1)	37	
Net trading income	27	-	-	-	-	27	
Other income	-	-	-	-	-	-	
Net operating income before loan impairment charges and other credit risk provisions	92	-	-	-	-	92	
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	(1)	(1)	
Net operating income	92	-	-	-	(1)	91	
Total operating expenses	(48)	-	-	-	1	(47)	
Operating profit	44	-	-	-	-	44	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Profit before tax	44	-	-	-	-	44	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m	
At 30 Jun 2016							
Loans and advances to customers (net)	8,738	-	-	-	-	8,738	
Customer accounts	17,211	-	-	-	-	17,211	

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 30 Jun 2016	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(35)	(28)	164	(2)	99	1,852
Net fee income	6	-	1	-	7	890
Net trading income	(18)	28	21	-	31	434
Other income	264	(30)	4	9	247	387
Net operating income before loan impairment charges and other credit risk provisions	217	(30)	190	7	384	3,563
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	2	2	(99)
Net operating income	217	(30)	190	9	386	3,464
Total operating expenses	(243)	30	(14)	(3)	(230)	(1,388)
Operating profit	(26)	-	176	6	156	2,076
Share of profit in associates and joint ventures	-	-	2	(1)	1	5
Profit before tax	(26)	-	178	5	157	2,081
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	(1)	-	-	-	(1)	1
Fair value movements on non-qualifying hedges	-	-	(8)	-	(8)	(8)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	7	-	-	-	7	7
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	6	-	(8)	-	(2)	-
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(32)	-	-	-	(32)	(43)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(32)	-	-	-	(32)	(43)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	6	-	(8)	-	(2)	-
LICs	-	-	-	-	-	-
Operating expenses	(32)	-	-	-	(32)	(43)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(26)	-	(8)	-	(34)	(43)
Balance Sheet Data						
At 30 Jun 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	1,784	-	12	(1)	1,795	213,702
Customer accounts	216	-	301	-	517	433,136

¹ Originally reported in the Q2 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					\$m	\$m	
Net interest income	978	-	-	12	-	(1)	989
Net fee income	451	-	-	(6)	-	-	445
Net trading income	12	-	-	-	-	-	12
Other income	69	-	-	10	-	(1)	78
Net operating income before loan impairment charges and other credit risk provisions	1,510	-	-	16	-	(2)	1,524
Loan impairment (charges)/recoveries and other credit risk provisions	(48)	-	-	-	-	-	(48)
Net operating income	1,462	-	-	16	-	(2)	1,476
Total operating expenses	(583)	-	-	-	-	(2)	(585)
Operating profit	879	-	-	16	-	(4)	891
Share of profit in associates and joint ventures	7	-	(3)	-	-	-	4
Profit before tax	886	-	(3)	16	-	(4)	895
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	74,508	-	-	-	-	-	74,508
Customer accounts	250,984	-	-	-	-	-	250,984

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Commercial Banking						
	Originally Reported ¹	US Runoff Portfolio		JV and Associates to		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		To Corporate Centre	Corporate Centre	Insurance to RBWM	Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	546	-	-	(12)	-	(7)	527
Net fee income	227	-	-	6	-	(2)	231
Net trading income	31	-	-	-	-	-	31
Other income	29	-	-	(10)	-	(5)	14
Net operating income before loan impairment charges and other credit risk provisions	833	-	-	(16)	-	(14)	803
Loan impairment (charges)/recoveries and other credit risk provisions	7	-	-	-	-	-	7
Net operating income	840	-	-	(16)	-	(14)	810
Total operating expenses	(225)	-	-	-	-	5	(220)
Operating profit	615	-	-	(16)	-	(9)	590
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	615	-	-	(16)	-	(9)	590
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses	-	-	-	-	-	-	-
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Profit/(loss) before tax	-	-	-	-	-	-	-
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	77,180	-	-	-	-	(471)	76,709
Customer accounts	120,006	-	-	-	-	(1,097)	118,909

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to Corporate Centre	JV and Associates to Corporate Centre	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	322	(135)	-	-	-	7	194
Net fee income	117	-	-	-	-	2	119
Net trading income	397	(35)	-	-	-	-	362
Other income	50	(12)	-	-	-	-	38
Net operating income before loan impairment charges and other credit risk provisions	886	(182)	-	-	-	9	713
Loan impairment (charges)/recoveries and other credit risk provisions	(4)	-	-	-	-	1	(3)
Net operating income	882	(182)	-	-	-	10	710
Total operating expenses	(345)	14	-	-	-	(4)	(335)
Operating profit	537	(168)	-	-	-	6	375
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	537	(168)	-	-	-	6	375
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	24	-	-	-	-	-	24
Fair value movements on non-qualifying hedges	(8)	8	-	-	-	-	-
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	16	8	-	-	-	-	24
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs associated with portfolio disposals	-	-	-	-	-	-	-
Costs to achieve	(2)	-	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	16	8	-	-	-	-	24
LICs	-	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	14	8	-	-	-	-	22
Balance Sheet Data							
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	46,417	(9)	-	-	-	471	46,879
Customer accounts	47,940	(160)	-	-	-	1,097	48,877

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Global Private Banking						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre		JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures	Restated
		\$m	\$m	\$m	\$m	Other Reallocations	
Net interest income	28	-	-	-	-	28	
Net fee income	49	-	-	-	-	49	
Net trading income	25	-	-	-	-	25	
Other income	-	-	-	-	-	-	
Net operating income before loan impairment charges and other credit risk provisions	102	-	-	-	-	102	
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	-	1	
Net operating income	103	-	-	-	-	103	
Total operating expenses	(56)	-	-	-	-	(56)	
Operating profit	47	-	-	-	-	47	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Profit before tax	47	-	-	-	-	47	
Significant Items							
Revenue							
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	-	
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-	
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-	
Own credit spread	-	-	-	-	-	-	
Portfolio disposals	-	-	-	-	-	-	
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Costs associated with portfolio disposals	-	-	-	-	-	-	
Costs to achieve	-	-	-	-	-	-	
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	
Impairment of GPB - Europe goodwill	-	-	-	-	-	-	
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-	
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	
UK customer redress programmes	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	
Profit/(loss) before tax	-	-	-	-	-	-	
Revenue	-	-	-	-	-	-	
LICs	-	-	-	-	-	-	
Operating expenses	-	-	-	-	-	-	
Share of profit in associates and joint ventures	-	-	-	-	-	-	
Balance Sheet Data	\$m	\$m	\$m	\$m	\$m	\$m	
At 31 Mar 2016							
Loans and advances to customers (net)	8,681	-	-	-	-	8,681	
Customer accounts	17,812	-	-	-	-	17,812	

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Mar 2016	Other / Corporate Centre					Total \$m
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ¹	Business Reclassifications to Corporate Centre ²	Other Reallocations	Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(37)	(20)	135	1	79	1,817
Net fee income	7	-	-	-	7	851
Net trading income	3	20	35	-	58	488
Other income	223	(29)	12	6	212	342
Net operating income before loan impairment charges and other credit risk provisions	196	(29)	182	7	356	3,498
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	(1)	(1)	(44)
Net operating income	196	(29)	182	6	355	3,454
Total operating expenses	(192)	29	(14)	1	(176)	(1,372)
Operating profit	4	-	168	7	179	2,082
Share of profit in associates and joint ventures	-	-	3	-	3	7
Profit before tax	4	-	171	7	182	2,089
Significant Items						
Revenue						
Debit valuation adjustment ('DVA') on derivative contracts	-	-	-	-	-	24
Fair value movements on non-qualifying hedges	-	-	(8)	-	(8)	(8)
Gain on disposal of our membership interest in Visa - Europe	-	-	-	-	-	-
Gain on disposal of our membership interest in Visa - US	-	-	-	-	-	-
Own credit spread	6	-	-	-	6	6
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	6	-	(8)	-	(2)	22
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs associated with portfolio disposals	-	-	-	-	-	-
Costs to achieve	(15)	-	-	-	(15)	(19)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Impairment of GPB - Europe goodwill	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(15)	-	-	-	(15)	(19)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	6	-	(8)	-	(2)	22
LICs	-	-	-	-	-	-
Operating expenses	(15)	-	-	-	(15)	(19)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(9)	-	(8)	-	(17)	3
Balance Sheet Data						
At 31 Mar 2016	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	1,815	-	9	-	1,824	208,601
Customer accounts	222	-	160	-	382	436,964

¹ Originally reported in the Q1 2016 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Retail Banking and Wealth Management						
	Originally Reported ¹	US Runoff Portfolio to Corporate Centre	JV and Associates to Corporate Centre	Insurance from Commercial Banking	Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
					Other Reallocations		
	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Net interest income	923	-	-	11	-	-	934
Net fee income	484	-	-	(3)	-	-	481
Net trading income	32	-	-	-	-	-	32
Other income	41	-	-	(8)	-	-	33
Net operating income before loan impairment charges and other credit risk provisions	1,480	-	-	-	-	-	1,480
Loan impairment (charges)/recoveries and other credit risk provisions	(43)	-	-	-	-	-	(43)
Net operating income	1,437	-	-	-	-	-	1,437
Total operating expenses	(577)	-	-	-	-	(2)	(579)
Operating profit	860	-	-	-	-	(2)	858
Share of profit in associates and joint ventures	8	-	(2)	-	-	-	6
Profit before tax	868	-	(2)	-	-	(2)	864
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(8)	-	-	-	-	-	(8)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(8)	-	-	-	-	-	(8)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	-	-	-	-	-	-	-
LICs	-	-	-	-	-	-	-
Operating expenses	(8)	-	-	-	-	-	(8)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(8)	-	-	-	-	-	(8)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	74,909	-	-	-	-	-	74,909
Customer accounts	244,485	-	-	-	-	-	244,485

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015

Net interest income	338	(128)	-	-	-	7	217
Net fee income	180	(4)	-	-	-	2	178
Net trading income	183	(23)	-	-	-	-	160
Other income	23	-	-	-	-	(1)	22
Net operating income before loan impairment charges and other credit risk provisions	724	(155)	-	-	-	8	577
Loan impairment (charges)/recoveries and other credit risk provisions	3	-	-	-	-	-	3
Net operating income	727	(155)	-	-	-	8	580
Total operating expenses	(316)	16	-	-	-	(3)	(303)
Operating profit	411	(139)	-	-	-	5	277
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	411	(139)	-	-	-	5	277

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	(14)	-	-	-	-	-	(14)
Fair value movements on non-qualifying hedges	(3)	3	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(17)	3	-	-	-	-	(14)

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Operating expenses

Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Profit/(loss) before tax

Revenue	(17)	3	-	-	-	-	(14)
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(18)	3	-	-	-	-	(15)

Balance Sheet Data

At 31 Dec 2015	\$m						
Loans and advances to customers (net)	48,804	(15)	-	-	-	939	49,728
Customer accounts	39,744	(4)	-	-	-	921	40,661

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

	Global Banking and Markets						
	Originally Reported ¹	Balance Sheet Management to Corporate Centre	Legacy Credit to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures		Restated
			Corporate Centre	Corporate Centre	Other Reallocations	Other Reallocations	
\$m	\$m	\$m	\$m	\$m	\$m	\$m	
Net interest income	338	(128)	-	-	-	7	217
Net fee income	180	(4)	-	-	-	2	178
Net trading income	183	(23)	-	-	-	-	160
Other income	23	-	-	-	-	(1)	22
Net operating income before loan impairment charges and other credit risk provisions	724	(155)	-	-	-	8	577
Loan impairment (charges)/recoveries and other credit risk provisions	3	-	-	-	-	-	3
Net operating income	727	(155)	-	-	-	8	580
Total operating expenses	(316)	16	-	-	-	(3)	(303)
Operating profit	411	(139)	-	-	-	5	277
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
Profit before tax	411	(139)	-	-	-	5	277
Significant Items							
Revenue							
Debit valuation adjustment (DVA) on derivative contracts	(14)	-	-	-	-	-	(14)
Fair value movements on non-qualifying hedges	(3)	3	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(17)	3	-	-	-	-	(14)
LICs							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Operating expenses							
Costs to achieve	(1)	-	-	-	-	-	(1)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures							
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Profit/(loss) before tax							
Revenue	(17)	3	-	-	-	-	(14)
LICs	-	-	-	-	-	-	-
Operating expenses	(1)	-	-	-	-	-	(1)
Share of profit in associates and joint ventures	-	-	-	-	-	-	-
	(18)	3	-	-	-	-	(15)
Balance Sheet Data							
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	48,804	(15)	-	-	-	939	49,728
Customer accounts	39,744	(4)	-	-	-	921	40,661

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Quarter ended 31 Dec 2015

Net interest income	27
Net fee income	32
Net trading income	19
Other income	5
Net operating income before loan impairment charges and other credit risk provisions	83
Loan impairment (charges)/recoveries and other credit risk provisions	-
Net operating income	83
Total operating expenses	(62)
Operating profit	21
Share of profit in associates and joint ventures	-
Profit before tax	21

Global Private Banking						
Originally Reported ¹	Balance Sheet Management to JV and Associates to Corporate Centre		Gains/(losses) on disposal of subsidiaries, associates and joint ventures			Restated
	\$m	\$m	\$m	\$m	\$m	
Net interest income	27	-	-	-	-	27
Net fee income	32	-	-	-	-	32
Net trading income	19	-	-	-	-	19
Other income	5	-	-	-	-	5
Net operating income before loan impairment charges and other credit risk provisions	83	-	-	-	-	83
Loan impairment (charges)/recoveries and other credit risk provisions	-	-	-	-	-	-
Net operating income	83	-	-	-	-	83
Total operating expenses	(62)	-	-	-	-	(62)
Operating profit	21	-	-	-	-	21
Share of profit in associates and joint ventures	-	-	-	-	-	-
Profit before tax	21	-	-	-	-	21

Significant Items

Revenue

Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	-
Fair value movements on non-qualifying hedges	-	-	-	-	-	-
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	-	-	-	-	-	-
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-

LICs

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
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Operating expenses

Costs to achieve	(2)	-	-	-	-	(2)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GPB	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(2)	-	-	-	-	(2)

Share of profit in associates and joint ventures

Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
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Profit/(loss) before tax

Revenue	-	-	-	-	-	-
LICs	-	-	-	-	-	-
Operating expenses	(2)	-	-	-	-	(2)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(2)	-	-	-	-	(2)

Balance Sheet Data

At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	9,041	-	-	-	-	9,041
Customer accounts	18,602	-	-	-	-	18,602

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.

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Quarter ended 31 Dec 2015	Other / Corporate Centre					Total
	Other Originally Reported ¹	Inter-segment elimination Originally Reported ²	Business Reclassifications to Corporate Centre ²		Restated	
	\$m	\$m	\$m	\$m	\$m	
Net interest income	(52)	(19)	128	-	57	1,749
Net fee income	6	-	4	-	10	928
Net trading income	(21)	19	23	-	21	282
Other income	245	(40)	-	6	211	249
Net operating income before loan impairment charges and other credit risk provisions	178	(40)	155	6	299	3,208
Loan impairment (charges)/recoveries and other credit risk provisions	1	-	-	-	1	(36)
Net operating income	179	(40)	155	6	300	3,172
Total operating expenses	(291)	40	(16)	(1)	(268)	(1,426)
Operating profit	(112)	-	139	5	32	1,746
Share of profit in associates and joint ventures	1	-	2	-	3	9
Profit before tax	(111)	-	141	5	35	1,755
Significant Items						
Revenue						
Debit valuation adjustment (DVA) on derivative contracts	-	-	-	-	-	(14)
Fair value movements on non-qualifying hedges	-	-	(3)	-	(3)	(3)
Gain on the partial sale of shareholding in Industrial Bank	-	-	-	-	-	-
Own credit spread	3	-	-	-	3	3
Portfolio disposals	-	-	-	-	-	-
(Provisions)/releases arising from the ongoing review of compliance with the UK Consumer Credit Act	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	3	-	(3)	-	-	(14)
LICs						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Operating expenses						
Costs to achieve	(27)	-	-	-	(27)	(39)
Costs to establish UK ring-fenced bank	-	-	-	-	-	-
Regulatory (provisions)/releases in GBP	-	-	-	-	-	-
Restructuring and other related costs	-	-	-	-	-	-
Settlements and provisions in connection with legal matters	-	-	-	-	-	-
UK customer redress programmes	-	-	-	-	-	-
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	(27)	-	-	-	(27)	(39)
Share of profit in associates and joint ventures						
Trading results from disposed-of operations in Brazil	-	-	-	-	-	-
	-	-	-	-	-	-
Profit/(loss) before tax						
Revenue	3	-	(3)	-	-	(14)
LICs	-	-	-	-	-	-
Operating expenses	(27)	-	-	-	(27)	(39)
Share of profit in associates and joint ventures	-	-	-	-	-	-
	(24)	-	(3)	-	(27)	(53)
Balance Sheet Data						
At 31 Dec 2015	\$m	\$m	\$m	\$m	\$m	\$m
Loans and advances to customers (net)	1,758	-	15	-	1,773	216,232
Customer accounts	139	-	4	-	143	421,538

¹ Originally reported in the O4 2015 Data Pack. Significant items reflect current year significant items as originally reported.

² Business reclassifications to the Corporate Centre comprise balance sheet management, legacy credit, the US runoff portfolios, joint ventures and associates and gains/(losses) on disposal of subsidiaries, associates and joint ventures.