

OCBC Wing Hang Bank Limited

Consolidated balance sheet reconciliation as at 31st December, 2014

(Expressed in thousands of Hong Kong dollars unless otherwise stated)

	Consolidated balance sheet as in published financial statement	Consolidated balance sheet under regulatory scope of consolidated	Cross reference to Definition of capital component
	<u>31st December, 2014</u>	<u>31st December, 2014</u>	
ASSETS			
Cash and balances with banks, central banks and other financial institutions	7,583,054	7,583,054	
Placements with banks, central banks and other financial institutions	19,645,875	19,645,875	
Amounts due from ultimate holding company and fellow subsidiaries	7,031,024	7,031,024	
Trading assets	1,916,608	1,916,120	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Financial assets designated at fair value through profit or loss	7,094,386	7,094,386	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Advances to customers and other accounts	159,450,435	159,066,206	
of which : - collective provisions		(217,905)	(1)
Amounts due from subsidiaries		8,582	
Held-to-maturity investments	-	-	
Available-for-sale financial assets	26,209,405	26,209,405	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
- significant capital investments in financial sector entities exceeding 10% threshold		-	
Investments in subsidiaries	-	28,171	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Investments in associated companies	311,974	240,432	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Tangible fixed assets			
- Investment properties	169,000	169,000	
- Other properties, plants and equipment	4,543,407	4,543,407	
Goodwill	1,306,430	1,306,430	(2)
Current tax recoverable	24,223	24,223	
Deferred tax assets	22,617	22,617	(3)
Total assets	235,308,438	234,888,932	

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EQUITY AND LIABILITIES			
Deposits and balances of banks, central banks and other financial institutions	2,312,768	2,312,768	
Amounts due to ultimate holding company and fellow subsidiaries	1,909,896	1,909,896	
Deposits from customers	195,255,992	195,255,992	
Certificates of deposit issued	5,167,145	5,167,145	
of which : - gains or losses due to changes in the own credit risk on fair value liabilities		-	(4)
Trading liabilities	568,789	568,789	
Current tax payable	109,352	107,163	
Deferred tax liabilities	208,794	208,794	(5)
Other accounts and provisions	3,098,629	2,734,615	
Amounts due to subsidiaries		311,613	
Subordinated liabilities	3,269,087	3,269,087	
of which : - subordinated debt not eligible for inclusion in regulatory capital		3,269,087	(6)
- subordinated debt eligible for inclusion in regulatory capital		-	
- gains or losses due to changes in the own credit risk on fair value liabilities		122,132	(7)
Total liabilities	<u>211,900,452</u>	<u>211,845,862</u>	
Share capital: nominal value	-	-	(8)
Other statutory capital reserves	-	-	(8)
Share capital and other statutory capital reserves	<u>1,740,750</u>	<u>1,740,750</u>	(8)
Reserves	21,667,236	21,302,320	
of which : - Retained earnings		15,570,257	(10)
of which: - regulatory reserve for general banking risks		1,833,550	(11)
- cumulative fair value gains arising from revaluation of investment properties		77,700	(12)
- Disclosed reserves		5,710,063	(13)
of which: - cumulative fair value gains arising from revaluation of land and buildings		2,484,727	(14)
Total equity	<u>23,407,986</u>	<u>23,043,070</u>	
Total equity and liabilities	<u>235,308,438</u>	<u>234,888,932</u>	