OCBC Wing Hang Bank Limited

Consolidated balance sheet reconciliation as at 30th June, 2015

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

ASSETS Cash and balances with banks, central banks and other financial institutions Placements with banks, central banks and other financial institutions 9,764,706 9,764,706 Amounts due from ultimate holding company and fellow subsidiaries 14,996,824 14,996,824 17 adding assets 2,292,722 2,292,394 of which: insignificant capital investments in financial sector entities exceeding 10% threshold		Consolidated balance sheet as in published financial statement	Consolidated balance sheet under regulatory scope of consolidated	Cross reference to Definition of capital component
Cash and balances with banks, central banks and other financial institutions Placements with banks, central banks and other financial institutions 9,764,706 9,764,706	A GGPTPG	30th June, 2015	30th June, 2015	
Placements with banks, central banks and other financial institutions Amounts due from ultimate holding company and fellow subsidiaries Trading assets of which: insignificant capital investments in financial sector entities exceeding 10% threshold of which: insignificant capital investments in financial sector entities exceeding 10% threshold of which: insignificant capital investments in financial sector entities exceeding 10% threshold of which: insignificant capital investments in financial sector entities exceeding 10% threshold Advances to customers and other accounts of which: collective provisions Amounts due from subsidiaries of which: insignificant capital investments in financial sector entities exceeding 10% threshold insignificant capital investments in financial sector entities exceeding 10% threshold exceeding 10% threshold Investments in subsidiaries of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries Of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries Of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries Of which: significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries Of which: significant capital investm		6.515.948	6,515,948	
Trading assets	· · · · · · · · · · · · · · · · · · ·			
of which: - insignificant capital investments in financial sector entities exceeding 10% threshold Financial assets designated at fair value through profit or loss of which: - insignificant capital investments in financial sector entities exceeding 10% threshold Advances to customers and other accounts of which: - collective provisions Amounts due from subsidiaries Available-for-sale financial assets of which: - insignificant capital investments in financial sector entities exceeding 10% threshold - insignificant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in finan	Amounts due from ultimate holding company and fellow subsidiaries		· · · · · ·	
Example Exam	Trading assets	2,292,722	2,292,394	
of which: - insignificant capital investments in financial sector entities exceeding 10% threshold Advances to customers and other accounts of which: - collective provisions Amounts due from subsidiaries Available-for-sale financial assets of which: - insignificant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in subsid			-	
Advances to customers and other accounts 160,593,078 159,876,842 of which: - collective provisions (229,039) (1) Amounts due from subsidiaries 12,939 Available-for-sale financial assets 34,410,296 34,410,296 of which: - insignificant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - 2 Investments in subsidiaries 28,170 of which: - significant capital investments in financial sector entities exceeding 10% threshold - 2 Investments in associated companies 315,914 199,325 of which: - significant capital investments in financial sector entities exceeding 10% threshold - 2 Investments in associated companies 315,914 199,325 of which: - significant capital investments in financial sector entities exceeding 10% threshold - 2 Investment properties 175,700 175,700 Other properties, plants and equipment 4,598,441 4,598,441 Goodwill 1,306,430 1,306,430 (2) Current tax recoverable Deferred tax assets 22,576 22,576 (3)		7,861,274	7,861,274	
Advances to customers and other accounts of which: - collective provisions Amounts due from subsidiaries Available-for-sale financial assets of which: - insignificant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold Tangible fixed assets - Investment properties - Investment properties - Other properties, plants and equipment - Other properties, pl			_	
Amounts due from subsidiaries Available-for-sale financial assets of which: insignificant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies Investments in associated compa	<u> </u>	160,593,078	159,876,842	
Available-for-sale financial assets of which: insignificant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - Investments in subsidiaries of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: significant capital investments in financial sector entities exceeding 10% threshold - Tangible fixed assets - Investment properties - Other properties, plants and equipment - Other properties, plants an	of which: - collective provisions		(229,039)	(1)
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 of which: - significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold - Tangible fixed assets - Investment properties - Other properties, plants and equipment - Other properties, p	Amounts due from subsidiaries		12,939	
exceeding 10% threshold - significant capital investments in financial sector entities exceeding 10% threshold - Investments in subsidiaries of which: - significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold - Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold - Tangible fixed assets - Investment properties - Investment properties, plants and equipment - Other properties, plants and equipment - Other properties, plants and equipment - Goodwill - Current tax recoverable		34,410,296	34,410,296	
- significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries of which: - significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold - Tangible fixed assets - Investment properties - Other properties, plants and equipment Goodwill Goodwill Current tax recoverable				
Exceeding 10% threshold			-	
Investments in subsidiaries of which:- significant capital investments in financial sector entities exceeding 10% threshold Investments in associated companies of which:- significant capital investments in financial sector entities exceeding 10% threshold Tangible fixed assets - Investment properties - Other properties, plants and equipment Goodwill Goodwill Current tax recoverable Deferred tax assets - 28,170 - 28,170 - 315,914 199,325				
Exceeding 10% threshold 199,325	Investments in subsidiaries	-	28,170	
Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold				
of which: - significant capital investments in financial sector entities exceeding 10% threshold - Tangible fixed assets - - Investment properties 175,700 175,700 - Other properties, plants and equipment 4,598,441 4,598,441 Goodwill 1,306,430 1,306,430 (2) Current tax recoverable - - - Deferred tax assets 22,576 22,576 (3)		217.014	100.225	
Exceeding 10% threshold		315,914	199,325	
Tangible fixed assets 175,700 175,700 - Investment properties 175,700 175,700 - Other properties, plants and equipment 4,598,441 4,598,441 Goodwill 1,306,430 1,306,430 (2) Current tax recoverable - - - Deferred tax assets 22,576 22,576 (3)			_	
- Other properties, plants and equipment 4,598,441 4,598,441 Goodwill 1,306,430 1,306,430 (2) Current tax recoverable (3)				
Goodwill 1,306,430 1,306,430 (2) Current tax recoverable - - - Deferred tax assets 22,576 22,576 (3)				
Current tax recoverable Deferred tax assets				(2)
Deferred tax assets 22,576 22,576 (3)		1,306,430	1,306,430	(2)
		- 22.576	22.576	(3)
Total assets 242,853,909 242,061,865		242,853,909	242,061,865	_ (3)

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OCBC Wing Hang Bank Limited

Consolidated balance sheet reconciliation as at 30th June, 2015 (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	reference to Definition of capital component
EQUITY AND LIABILITIES	30th June, 2015	30th June, 2015	
Deposits and balances of banks, central banks and other financial institutions Amounts due to ultimate holding company and fellow subsidiaries Deposits from customers Certificates of deposit issued of which: - gains or losses due to changes in the own credit risk on fair	1,702,840 5,286,932 198,811,567 3,817,659	1,702,840 5,286,932 198,811,567 3,817,659	
value liabilities Trading liabilities Current tax payable	618,073 231,859	618,073 227,075	(4)
Deferred tax liabilities Other accounts and provisions Amounts due to subsidiaries	223,447 4,219,021	223,447 3,556,741 318,880	(5)
Subordinated liabilities of which: - subordinated debt not eligible for inclusion in regulatory capital	3,281,321	3,281,321 3,281,321	(6)
 subordinated debt eligible for inclusion in regulatory capital gains or losses due to changes in the own credit risk on fair value liabilities 		59,312	(7)
Total liabilities	218,192,719	217,844,535	- -
Share capital and other statutory capital reserves Reserves	1,740,750 22,920,440	1,740,750 22,476,580	(8)
of which: - Retained earnings of which: - regulatory reserve for general		16,584,038	(10)
banking risks - cumulative fair value gains arising from revaluation of		1,858,384	(11)
investment properties		84,400	(12)
 Disclosed reserves of which: - cumulative fair value gains arising from revaluation of 		5,892,542	(13)
land and buildings		2,578,551	(14)
Total equity	24,661,190	24,217,330	- -
Total equity and liabilities	242,853,909	242,061,865	- =

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