

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	Cross reference to Definition of capital component
	<u>30th June, 2015</u>	<u>30th June, 2015</u>	
ASSETS			
Cash and balances with banks, central banks and other financial institutions	6,515,948	6,515,948	
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	
Trading assets	2,292,722	2,292,394	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Financial assets designated at fair value through profit or loss	7,861,274	7,861,274	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
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		-	
Investments in subsidiaries	-	28,170	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Investments in associated companies	315,914	199,325	
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)
Total assets	242,853,909	242,061,865	

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