

Consolidated Statement of Financial Position reconciliation as at 31st December, 2015

	Consolidated Statement of Financial Position as in published financial statement	Consolidated Statement of Financial Position under regulatory scope of consolidation	Cross reference to Definition of capital component
	<u>31st December, 2015</u> (Restated)	<u>31st December, 2015</u> (Restated)	
ASSETS			
Cash and balances with banks, central banks and other financial institutions	4,742,130	4,742,130	
Placements with banks, central banks and other financial institutions	6,914,867	6,914,867	
Amounts due from ultimate holding company and fellow subsidiaries	9,640,759	9,640,759	
Trading assets	1,986,212	1,985,912	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Financial assets designated at fair value through profit or loss	6,567,450	6,567,450	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Advances to customers and other accounts	155,932,929	155,795,591	
of which : - collective provisions		(222,606)	(1)
Amounts due from subsidiaries		3,841	
Available-for-sale financial assets	32,547,690	32,547,690	
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	350,167	193,661	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Tangible fixed assets			
- Investment properties	182,900	182,900	
- Other properties, plants and equipment	4,779,391	4,779,391	
Goodwill	1,306,430	1,306,430	(2)
Current tax recoverable	-	-	
Deferred tax assets	17,302	17,302	(3)
Total assets	224,968,227	224,706,095	

OCBC Wing Hang Bank Limited

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

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	<u>31st December, 2015</u> (Restated)	<u>31st December, 2015</u> (Restated)	
EQUITY AND LIABILITIES			
Deposits and balances of banks, central banks and other financial institutions	691,288	691,288	
Amounts due to ultimate holding company and fellow subsidiaries	2,304,865	2,304,865	
Deposits from customers	180,399,232	180,399,232	
Certificates of deposit issued	8,650,384	8,650,384	
of which : - gains or losses due to changes in the own credit risk on fair value liabilities		-	(4)
Trading liabilities	893,269	893,269	
Current tax payable	215,206	211,713	
Deferred tax liabilities	243,671	243,671	(5)
Other accounts and provisions	2,657,975	2,535,836	
Amounts due to subsidiaries		362,782	
Subordinated liabilities	3,236,237	3,236,237	
of which : - subordinated debt not eligible for inclusion in regulatory capital		3,236,237	(6)
- subordinated debt eligible for inclusion in regulatory capital		-	
- gains or losses due to changes in the own credit risk on fair value liabilities		30,878	(7)
Total liabilities	<u>199,292,127</u>	<u>199,529,277</u>	
Share capital	1,740,750	1,740,750	(8)
Reserves	23,935,350	23,436,068	
of which : - Retained earnings		17,410,373	(10)
of which: - regulatory reserve for general banking risks		1,824,014	(11)
- cumulative fair value gains arising from revaluation of investment properties		91,600	(12)
- Disclosed reserves		6,025,694	(13)
of which: - cumulative fair value gains arising from revaluation of land and buildings		2,754,520	(14)
Total equity	<u>25,676,100</u>	<u>25,176,818</u>	
Total equity and liabilities	<u>224,968,227</u>	<u>224,706,095</u>	