

OCBC Wing Hang Bank Limited

Consolidated Statement of Financial Position reconciliation as at 31st December, 2016

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

	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, 2016</u>	<u>31st December, 2016</u>	
ASSETS			
Cash and balances with banks, central banks and other financial institutions	9,622,651	9,622,651	
Placements with banks, central banks and other financial institutions	6,237,703	6,237,703	
Amounts due from ultimate holding company and fellow subsidiaries	8,170,829	8,170,829	
Trading assets	5,780,612	5,780,364	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Financial assets designated at fair value through profit or loss	2,292,953	2,292,953	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Advances to customers and other accounts	167,510,656	167,363,890	
of which : - collective provisions		(571,553)	(1)
Amounts due from subsidiaries		4,450	
Available-for-sale financial assets	55,050,258	55,050,258	
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	-	28,571	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Investments in associated companies	353,756	182,000	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Tangible fixed assets			
- Investment properties	338,895	338,895	
- Other properties, plants and equipment	4,852,011	4,852,011	
Goodwill	1,306,430	1,306,430	(2)
Current tax recoverable	3,216	283	
Deferred tax assets	13,722	13,722	(3)
Total assets	<u>261,533,692</u>	<u>261,245,010</u>	

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EQUITY AND LIABILITIES			
Deposits and balances of banks, central banks and other financial institutions	4,245,654	4,245,654	
Amounts due to ultimate holding company and fellow subsidiaries	17,302,857	17,302,857	
Deposits from customers	193,153,230	193,153,230	
Certificates of deposit issued	3,843,176	3,843,176	
of which : - gains or losses due to changes in the own credit risk on fair value liabilities		-	(4)
Trading liabilities	2,485,215	2,485,215	
Current tax payable	159,806	158,268	
Deferred tax liabilities	241,563	241,563	(5)
Other accounts and provisions	3,895,602	3,756,834	
Amounts due to subsidiaries		397,649	
Subordinated liabilities	3,146,519	3,146,519	
of which : - subordinated debt not eligible for inclusion in regulatory capital		3,146,519	(6)
- subordinated debt eligible for inclusion in regulatory capital		-	
- gains or losses due to changes in the own credit risk on fair value liabilities		(6,910)	(7)
Total liabilities	228,473,622	228,730,965	
Share capital	7,307,606	7,307,606	(8)
Reserves	25,752,464	25,206,439	
of which : - Retained earnings		19,269,701	(9)
of which: - regulatory reserve for general banking risks		1,550,271	(10)
- cumulative fair value gains arising from revaluation of investment properties		79,814	(11)
- Disclosed reserves		5,936,737	(12)
of which: - cumulative fair value gains arising from revaluation of land and buildings		2,887,408	(13)
Total equity	33,060,070	32,514,045	
Total equity and liabilities	261,533,692	261,245,010	