

OCBC Wing Hang Bank Limited

Consolidated Statement of Financial Position reconciliation as at 31st December, 2017

(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, 2017</u>	<u>31st December, 2017</u>	
ASSETS			
Cash and balances with banks, central banks and other financial institutions	10,950,901	10,950,900	
Placements with banks, central banks and other financial institutions	7,995,727	7,995,727	
Amounts due from ultimate holding company, fellow subsidiaries and fellow associates	8,744,644	8,744,644	
Trading assets	8,786,769	8,786,769	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Financial assets designated at fair value through profit or loss	19,990	19,990	
of which : - insignificant capital investments in financial sector entities exceeding 10% threshold		-	
Advances to customers and other accounts	191,142,758	190,788,770	
of which : - collective provisions		(476,204)	(1)
Amounts due from subsidiaries		6,833	
Available-for-sale financial assets	85,731,033	85,731,033	
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	134,127	42,000	
of which : - significant capital investments in financial sector entities exceeding 10% threshold		-	
Tangible fixed assets			
- Investment properties	359,793	359,793	
- Other properties, plants and equipment	5,305,292	5,305,292	
Goodwill	1,306,430	1,306,430	(2)
Current tax recoverable	399	399	
Deferred tax assets	174,936	174,936	(3)
Assets of a disposal group classified as held for sale	271,674	140,000	
Total assets	<u>320,924,473</u>	<u>320,382,087</u>	

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EQUITY AND LIABILITIES			
Deposits and balances of banks, central banks and other financial institutions	4,457,691	4,457,691	
Amounts due to ultimate holding company and fellow subsidiaries	44,422,137	44,422,137	
Deposits from customers	222,459,498	222,459,498	
Certificates of deposit issued	4,380,410	4,380,410	
of which : - gains or losses due to changes in the own credit risk on fair value liabilities		-	(4)
Trading liabilities	3,782,205	3,782,205	
Current tax payable	341,132	337,116	
Deferred tax liabilities	192,053	192,053	(5)
Other accounts and provisions	4,335,857	3,998,430	
Amounts due to subsidiaries		441,273	
Subordinated liabilities	-	-	
of which : -			
subordinated debt not eligible for inclusion in regulatory capital		-	(6)
- subordinated debt eligible for inclusion in regulatory capital		-	
- gains or losses due to changes in the own credit risk on fair value liabilities		-	(7)
Total liabilities	<u>284,370,983</u>	<u>284,470,813</u>	
Share capital	7,307,606	7,307,606	(8)
Reserves	29,245,884	28,603,668	
of which : - Retained earnings		22,054,259	(9)
of which: - regulatory reserve for general banking risks		1,786,589	(10)
- cumulative fair value gains arising from revaluation of investment properties		101,282	(11)
- Disclosed reserves		6,549,410	(12)
of which: - cumulative fair value gains arising from revaluation of land and buildings		3,432,135	(13)
Total equity	<u>36,553,490</u>	<u>35,911,274</u>	
Total equity and liabilities	<u>320,924,473</u>	<u>320,382,087</u>	