

# OCBC Wing Hang Bank Limited

## Template CC2: Reconciliation of Regulatory Capital to Consolidated Statement of Financial Position as at 30th June, 2018

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

|                                                                                                     | (a)                                                                                       | (b)                                                                                           | (c)       |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------|
|                                                                                                     | Consolidated Statement<br>of Financial Position as<br>in published financial<br>statement | Consolidated Statement<br>of Financial Position<br>under regulatory scope of<br>consolidation | Reference |
|                                                                                                     | <u>30th June, 2018</u>                                                                    | <u>30th June, 2018</u>                                                                        |           |
| <b>ASSETS</b>                                                                                       |                                                                                           |                                                                                               |           |
| Cash and balances with banks, central banks and other financial institutions                        | 7,961,045                                                                                 | 7,961,045                                                                                     |           |
| Placements with banks, central banks and other financial institutions                               | 1,224,554                                                                                 | 1,224,554                                                                                     |           |
| Amounts due from ultimate holding company, fellow subsidiaries and fellow associates                | 8,080,868                                                                                 | 8,080,868                                                                                     |           |
| Trading assets                                                                                      | 8,003,483                                                                                 | 8,003,483                                                                                     |           |
| 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                                                            | 201,902,958                                                                               | 201,670,563                                                                                   |           |
| Amounts due from subsidiaries                                                                       |                                                                                           | 7,783                                                                                         |           |
| Financial assets measured at fair value through other comprehensive income                          | 87,670,212                                                                                | 87,670,212                                                                                    |           |
| 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                                                                 | 160,418                                                                                   | 42,000                                                                                        |           |
| of which : - significant capital investments in financial sector entities exceeding 10% threshold   |                                                                                           | -                                                                                             |           |
| Tangible fixed assets                                                                               |                                                                                           |                                                                                               |           |
| - Investment properties                                                                             | 263,144                                                                                   | 263,144                                                                                       |           |
| - Other properties, plants and equipment                                                            | 5,518,080                                                                                 | 5,518,080                                                                                     |           |
| Goodwill                                                                                            | 1,306,430                                                                                 | 1,306,430                                                                                     | (1)       |
| Current tax recoverable                                                                             | 160                                                                                       | 160                                                                                           |           |
| Deferred tax assets                                                                                 | 139,253                                                                                   | 139,253                                                                                       |           |
| Assets of a disposal group classified as held for sale                                              | 279,104                                                                                   | 140,000                                                                                       |           |
| Total assets                                                                                        | <u>322,509,709</u>                                                                        | <u>322,056,146</u>                                                                            |           |

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

|                                                                                              | (a)                                                                                       | (b)                                                                                           | (c)       |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------|
|                                                                                              | Consolidated Statement<br>of Financial Position as<br>in published financial<br>statement | Consolidated Statement<br>of Financial Position<br>under regulatory scope of<br>consolidation | Reference |
|                                                                                              | <u>30th June, 2018</u>                                                                    | <u>30th June, 2018</u>                                                                        |           |
| <b>EQUITY AND LIABILITIES</b>                                                                |                                                                                           |                                                                                               |           |
| Deposits and balances of banks, central banks and other financial institutions               | <b>10,808,793</b>                                                                         | <b>10,808,793</b>                                                                             |           |
| Amounts due to ultimate holding company and fellow subsidiaries                              | <b>41,872,389</b>                                                                         | <b>41,872,389</b>                                                                             |           |
| Deposits from customers                                                                      | <b>217,484,891</b>                                                                        | <b>217,484,891</b>                                                                            |           |
| Certificates of deposit issued                                                               | <b>5,793,746</b>                                                                          | <b>5,793,746</b>                                                                              |           |
| of which : - gains or losses due to changes in the own credit risk on fair value liabilities | -                                                                                         | -                                                                                             | (2)       |
| Trading liabilities                                                                          | <b>3,143,526</b>                                                                          | <b>3,143,526</b>                                                                              |           |
| Current tax payable                                                                          | <b>365,156</b>                                                                            | <b>359,998</b>                                                                                |           |
| Deferred tax liabilities                                                                     | <b>253,768</b>                                                                            | <b>253,768</b>                                                                                |           |
| Other accounts and provisions                                                                | <b>4,184,000</b>                                                                          | <b>3,965,686</b>                                                                              |           |
| Amounts due to subsidiaries                                                                  |                                                                                           | <b>477,936</b>                                                                                |           |
| Subordinated liabilities                                                                     | -                                                                                         | -                                                                                             |           |
| of which : - subordinated debt not eligible for inclusion in regulatory capital              |                                                                                           | -                                                                                             | (3)       |
| - subordinated debt eligible for inclusion in regulatory capital                             |                                                                                           | -                                                                                             |           |
| - gains or losses due to changes in the own credit risk on fair value liabilities            |                                                                                           | -                                                                                             | (4)       |
| Total liabilities                                                                            | <b>283,906,269</b>                                                                        | <b>284,160,733</b>                                                                            |           |
| Share capital                                                                                | <b>7,307,606</b>                                                                          | <b>7,307,606</b>                                                                              | (5)       |
| Reserves                                                                                     | <b>31,295,834</b>                                                                         | <b>30,587,807</b>                                                                             |           |
| of which : - Retained earnings                                                               |                                                                                           | <b>23,266,667</b>                                                                             | (6)       |
| of which: - regulatory reserve for general banking risks                                     |                                                                                           | <b>1,957,435</b>                                                                              | (7)       |
| - cumulative fair value gains arising from revaluation of investment properties              |                                                                                           | <b>104,227</b>                                                                                | (8)       |
| - Disclosed reserves                                                                         |                                                                                           | <b>7,311,126</b>                                                                              | (9)       |
| of which: - cumulative fair value gains arising from revaluation of land and buildings       |                                                                                           | <b>3,679,265</b>                                                                              | (10)      |
| Total equity                                                                                 | <b>38,603,440</b>                                                                         | <b>37,895,413</b>                                                                             |           |
| Total equity and liabilities                                                                 | <b>322,509,709</b>                                                                        | <b>322,056,146</b>                                                                            |           |