Wing Hang Bank, Limited

Consolidated balance sheet reconciliation as at 30th June, 2014 (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	reference to Definition of capital component
ASSETS Cash and balances with banks, central banks and other financial institutions Placements with banks, central banks and other financial institutions Trading assets of which: - insignificant capital investments in financial sector entities exceeding 10% threshold	30th June, 2014 8,029,509 24,635,876 2,072,797	30th June, 2014 8,029,509 24,635,876 2,072,221	
Financial assets designated at fair value through profit or loss of which: - insignificant capital investments in financial sector entities exceeding 10% threshold	7,141,226	7,141,226	
Advances to customers and other accounts of which: - collective provisions Amounts due from subsidiaries	148,712,950	148,481,408 (217,259) 5,043	(1)
Held-to-maturity investments Available-for-sale financial assets of which: - insignificant capital investments in financial sector entities exceeding 10% threshold	4,228,178 22,341,916	4,228,178 22,341,916	
- significant capital investments in financial sector entities exceeding 10% threshold Investments in subsidiaries of which: - significant capital investments in financial sector entities		28,171	
exceeding 10% threshold Investments in associated companies of which: - significant capital investments in financial sector entities exceeding 10% threshold	278,606	204,988	
Tangible fixed assets - Investment properties - Other properties, plants and equipment Goodwill	164,400 4,386,324 1,306,430	164,400 4,386,324 1,306,430	(2)
Current tax recoverable Deferred tax assets Total assets	11,237 29,624 223,339,073	11,231 29,624 223,066,545	(3)

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Wing Hang Bank, Limited

Consolidated balance sheet reconciliation as at 30th June, 2014 (Expressed in thousands of Hong Kong dollars unless otherwise stated)

Deposits and balances of banks, central banks and other financial institutions 2,120,113 2,120,1		Consolidated balance sheet as in published financial statement	Consolidated balance sheet under regulatory scope of consolidated	reference to Definition of capital component
Deposits and balances of banks, central banks and other financial institutions 2,120,113 186,101,606 186,101,606 186,101,606 186,101,606 180,1001,6001,6001,6001,6001,6001,6001,6		30th June, 2014	30th June, 2014	
Deposits from customers		2,120,113	2,120,113	
Trading liabilities 602,542 602,542 Current tax payable 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,698	Deposits from customers			
Trading liabilities 602,542 602,542 Current tax payable 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 266,398 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,304 269,698		5,089,517	5,089,517	
Trading liabilities			-	(4)
Deferred tax Habilities				` '
Other accounts and provisions 3,364,146 3,143,147 Amounts due to subsidiaries 3,274,748 3,274,748 Subordinated liabilities 3,274,748 6 of which: - subordinated debt not eligible for inclusion in regulatory capital - subordinated debt eligible for inclusion in regulatory capital - gains or losses due to changes in the own credit risk on fair value liabilities 3,274,748 6 Total liabilities 201,002,536 201,075,329 7 Share capital: nominal value - - (8) Other statutory capital reserves 1,740,750 1,740,750 8 Share capital and other staturoty capital reserves 1,740,750 1,740,750 8 Reserves 20,595,787 20,250,466 10 of which: - Retained earnings 14,871,467 (10) of which: - regulatory reserve for general banking risks 1,711,037 (11) - cumulative fair value gains arising from revaluation of investment properties 73,099 (12) - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings 2,295,489 (14)		· ·	· · · · · · · · · · · · · · · · · · ·	.
Amounts due to subsidiaries 296,698 Subordinated liabilities 3,274,748 of which: - subordinated debt not eligible for inclusion in regulatory capital - subordinated debt eligible for inclusion in regulatory capital - gains or losses due to changes in the own credit risk on fair value liabilities 3,274,748 (6) Total liabilities 201,002,536 201,075,329 (7) Share capital: nominal value (8) (8) Other statutory capital reserves (8) (8) Share capital and other staturoty capital reserves 1,740,750 1,740,750 (8) Reserves 20,595,787 20,250,466 (10) of which: - Retained earnings 14,871,467 (10) of which: - regulatory reserve for general banking risks 1,711,037 (11) - cumulative fair value gains arising from revaluation of investment properties 73,099 (12) - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings 2,295,489 (14)		,	· · · · · · · · · · · · · · · · · · ·	(5)
Subordinated liabilities of which: - subordinated debt not eligible for inclusion in regulatory capital capital - subordinated debt eligible for inclusion in regulatory capital - gains or losses due to changes in the own credit risk on fair value liabilities 186,528 (7)	<u> -</u>	3,304,140		
of which: - subordinated debt not eligible for inclusion in regulatory capital - subordinated debt eligible for inclusion in regulatory capital - gains or losses due to changes in the own credit risk on fair value liabilities Total liabilities Total liabilities Share capital: nominal value Other statutory capital reserves Share capital and other staturoty capital reserves Total equity Total liabilities Share capital inominal value (8) 201,002,536 201,075,329 (7) 186,528 (7) 201,002,536 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (8) 201,075,329 (9) 201,0		3.274.748		
- subordinated debt eligible for inclusion in regulatory capital - gains or losses due to changes in the own credit risk on fair value liabilities Total liabilities 201,002,536 201,075,329 Share capital: nominal value (8) Other statutory capital reserves (8) Share capital and other staturoty capital reserves 1,740,750 Share capital and other staturoty capital reserves 20,595,787 20,250,466 of which: - Retained earnings of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity 22,336,537 21,991,216		0,2.1,.10	5,=. 1,. 10	
Total liabilities 186,528 (7) Total liabilities 201,002,536 201,075,329 Share capital: nominal value (8) Other statutory capital reserves (8) Share capital and other staturoty capital reserves 1,740,750 1,740,750 (8) Reserves 20,595,787 20,250,466 of which: - Retained earnings 14,871,467 (10) of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties 5,378,999 (12) - Disclosed reserves 5,378,999 (13) of which: - cumulative fair value gains arising from revaluation of land and buildings 22,336,537 21,991,216	capital		3,274,748	(6)
Value liabilities 186,528 (7) Total liabilities 201,002,536 201,075,329 Share capital: nominal value - - (8) Other statutory capital reserves - - (8) Share capital and other staturoty capital reserves 1,740,750 1,740,750 (8) Reserves 20,595,787 20,250,466 - of which: - Retained earnings 14,871,467 (10) of which: - regulatory reserve for general banking risks 1,711,037 (11) - cumulative fair value gains arising from revaluation of investment properties 73,099 (12) - Disclosed reserves 5,378,999 (13) of which: - cumulative fair value gains arising from revaluation of land and buildings 2,295,489 (14) Total equity 22,336,537 21,991,216			-	
Share capital: nominal value - - (8)	· · · · · · · · · · · · · · · · · · ·		107 530	(7)
Share capital: nominal value Other statutory capital reserves Other statutory capital reserves Share capital and other staturoty capital reserves Reserves of which: - Retained earnings of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity Comparison of the comparison of t	•	201 002 536		_ (/)
Other statutory capital reserves Share capital and other staturoty capital reserves Reserves of which: - Retained earnings of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of jand and buildings - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of jand and buildings - Disclosed reserves - Disclosed r	Total natifics	201,002,530	201,073,327	-
Share capital and other staturoty capital reserves 1,740,750 1,740,750 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,595,787 20,250,466 20,250,466 20,595,787 20,250,466 20,2	Share capital: nominal value	-	-	(8)
Reserves of which: - Retained earnings of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity 20,595,787 20,250,466 1,711,037 (11) 73,099 (12) 73,099 (13) 73,78,999 (13) 75,78,999 (14)				
of which: - Retained earnings of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity 14,871,467 (10) 1,711,037 (11) 73,099 (12) 5,378,999 (13) 22,295,489 (14)				(8)
of which: - regulatory reserve for general banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity 1,711,037 (11) 73,099 (12) 73,099 (13) 73,78,999 (13) 73,78,999 (14)		20,595,787		(10)
banking risks - cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity 1,711,037 (11) 73,099 (12) 73,099 (13) 73,78,999 (13) 73,78,999 (14) 75,378,999 (14)			14,871,467	(10)
- cumulative fair value gains arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings - Cumulative fair value gains arising from revaluation of land and buildings			1 711 037	(11)
arising from revaluation of investment properties - Disclosed reserves of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity arising from revaluation of 22,336,537 21,991,216			1,711,037	(11)
investment properties 73,099 (12) - Disclosed reserves 5,378,999 (13) of which: - cumulative fair value gains arising from revaluation of land and buildings 2,295,489 (14) Total equity 22,336,537 21,991,216				
of which: - cumulative fair value gains arising from revaluation of land and buildings Total equity 2,295,489 21,991,216			73,099	(12)
arising from revaluation of land and buildings 2,295,489 (14) Total equity 22,336,537 21,991,216			5,378,999	(13)
land and buildings 2,295,489 (14) Total equity 22,336,537 21,991,216				
Total equity 22,336,537 21,991,216			• • • • • • • • • • • • • • • • • • • •	4.0
	land and buildings		2,295,489	(14)
Total equity and liabilities 223,339,073 223,066,545	Total equity	22,336,537	21,991,216	- -
	Total equity and liabilities	223,339,073	223,066,545	<u>-</u> -

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