

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

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EQUITY AND LIABILITIES			
Deposits and balances of banks, central banks and other financial institutions	2,120,113	2,120,113	
Deposits from customers	186,101,606	186,101,606	
Certificates of deposit issued	5,089,517	5,089,517	
of which : - gains or losses due to changes in the own credit risk on fair value liabilities		-	(4)
Trading liabilities	602,542	602,542	
Current tax payable	269,304	266,398	
Deferred tax liabilities	180,560	180,560	(5)
Other accounts and provisions	3,364,146	3,143,147	
Amounts due to subsidiaries		296,698	
Subordinated liabilities	3,274,748	3,274,748	
of which : - subordinated debt not eligible for inclusion in regulatory capital		3,274,748	(6)
- 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)
Total liabilities	<u>201,002,536</u>	<u>201,075,329</u>	
Share capital: nominal value	-	-	(8)
Other statutory capital reserves	-	-	(8)
Share capital and other statutory capital reserves	<u>1,740,750</u>	<u>1,740,750</u>	(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	<u>22,336,537</u>	<u>21,991,216</u>	
Total equity and liabilities	<u>223,339,073</u>	<u>223,066,545</u>	