

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

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Wing Hang Bank, Limited

Consolidated balance sheet reconciliation as at 30th June, 2013

(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, 2013</u>	<u>30th June, 2013</u>	
EQUITY AND LIABILITIES			
Deposits and balances of banks, central banks and other financial institutions	1,681,120	1,681,120	
Deposits from customers	167,868,088	167,868,088	
Certificates of deposit issued	2,823,848	2,823,848	
of which : - gains or losses due to changes in the own credit risk on fair value liabilities		-	(4)
Trading liabilities	715,188	715,188	
Current tax payable	256,820	256,396	
Deferred tax liabilities	133,318	133,318	(5)
Other accounts and provisions	2,316,746	2,104,258	
Amounts due to subsidiaries		281,637	
Subordinated liabilities	4,899,517	4,899,517	
of which : - subordinated debt not eligible for inclusion in regulatory capital		4,899,517	(6)
- subordinated debt eligible for inclusion in regulatory capital		-	
- gains or losses due to changes in the own credit risk on fair value liabilities		416,353	(7)
Total liabilities	<u>180,694,645</u>	<u>180,763,370</u>	
Share capital	307,425	307,425	(8)
Reserves	20,102,087	19,839,116	
of which : - Share premium		1,400,089	(9)
- Retained earnings		12,855,598	(10)
of which: - regulatory reserve for general banking risks		1,449,935	(11)
- cumulative fair value gains arising from revaluation of investment properties		596,219	(12)
- Disclosed reserves		5,583,429	(13)
of which: - cumulative fair value gains arising from revaluation of land and buildings		2,670,276	(14)
Total equity	<u>20,409,512</u>	<u>20,146,541</u>	
Total equity and liabilities	<u>201,104,157</u>	<u>200,909,911</u>	