Wing Hang Bank, Limited

<u>Consolidated balance sheet reconciliation as at 30th June, 2013</u> (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
	30th June, 2013	30th June, 2013	
ASSETS			
Cash and balances with banks, central banks and other financial institutions	6,621,832	6,621,832	
Placements with banks, central banks and other financial institutions	15,471,710	15,471,710	
Trading assets	7,514,590	7,514,032	
of which: - insignificant capital investments in financial sector entities exceeding 10% threshold		_	
Financial assets designated at fair value through profit or loss	9,274,619	9,274,619	
of which: - insignificant capital investments in financial sector entities	<i>>,=:</i> 1,01 <i>></i>	, <u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	
exceeding 10% threshold		-	
Advances to customers and other accounts	130,713,562	130,485,623	
of which: - collective provisions		(218,157)	(1)
Amounts due from subsidiaries		6,136	
Available-for-sale financial assets	20,160,918	20,160,918	
of which: - insignificant capital investments in financial sector entities			
exceeding 10% threshold		-	
- significant capital investments in financial sector entities			
exceeding 10% threshold	4 005 500	4 005 500	
Held-to-maturity investments	4,095,799	4,095,799	
Investments in subsidiaries of which: - significant capital investments in financial sector entities	-	28,171	
exceeding 10% threshold		-	
Investments in associated companies	242,081	242,081	
of which: - significant capital investments in financial sector entities	,	,	
exceeding 10% threshold		-	
Tangible fixed assets			
- Investment properties	942,391	942,391	
- Other properties, plants and equipment Goodwill	4,719,336 1,306,430	4,719,334 1,306,430	(2)
Current tax recoverable	6,396	6,342	(4)
Deferred tax assets	34,493	34,493	(3)
Total assets	201,104,157	200,909,911	. ` '

Wing Hang Bank, Limited

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	Consolidated balance sheet as in published financial statement	Consolidated balance sheet under regulatory scope of consolidated	Cross reference to Definition of capital component
	30th June, 2013	30th June, 2013	
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			445
value liabilities	717 100	- 	(4)
Trading liabilities	715,188	715,188	
Current tax payable Deferred tax liabilities	256,820 133,318	256,396 133,318	(5)
Other accounts and provisions	2,316,746	2,104,258	(3)
Amounts due to subsidiaries	2,310,740	281,637	
Subordinated liabilities	4,899,517	4,899,517	
of which: - subordinated debt not eligible for inclusion in regulatory	1,0>>,021	1,055,027	
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	180,694,645	180,763,370	_
Chamaranital	207.425	207.425	(9)
Share capital Reserves	307,425 20,102,087	307,425 19,839,116	(8)
of which : - Share premium	20,102,007	1,400,089	(9)
- Retained earnings		12,855,598	(10)
of which: - regulatory reserve for general		12,055,590	(10)
banking risks		1,449,935	(11)
- cumulative fair value gains		1,449,933	(11)
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	20,409,512	20,146,541	- -
Total equity and liabilities	201,104,157	200,909,911	- -