

OCBC Group As at 30 June 2013

Accounting and Regulatory Consolidation

Please refer to the basis of consolidation in the Pillar 3 Mid-Year Quantitative Disclosures as at 30 June 2013.

Reference control as per published as pu	Reconciliation of Regulatory Capital		S\$'m	
Share capital or which Participal continuity shares		as per published financial	regulatory scope of	Reference
of which: Pad-up ordinary shares 7,036 a Control which: Proceedings AT1 capital instruments 2,349 b		0.404		
of which Transitional Ineligible ATI capital instruments Capital reserves Satistic Transitional Ineligible ATI capital instruments Tair value reserves. 387 Tair value reserves. 387 Total reserves. 16,036 Total reserves. 16,036 Total reserves. 16,036 Total reserves. 16,036 Total reserves. 18,030 Total reserves. 19,030 Total reserves. 10,030 Total re		9,431	7.02/	
Reserves 385				
Capital reserves	· · · · · · · · · · · · · · · · · · ·		2,396	D
Tail value reserves		205		
Revenue reserves 15,223				
Total reserves				
14,888 C C C C C C C C C				
1,329 display displa		10,000	14,695	C.
Non-controlling interests 2,885				
1.897 e c c c c c c c c c		2,885	.,===	-
of which: Minority interest that meets criteria for inclusion in CFT1 Capital		,	1,899	е
Valuation adjustments 28,352			153	f
Deposits of non-bank customers 176,265 Deposits of banks 24,344 Due to associates 174 Trading portfolio liabilities 6,29 Derivative payables 1,40 Due to associates 1,40 Trading portfolio liabilities 6,29 Derivative payables 5,479 Due to associates 1,40 Due to associates 1,40 Due to associates 1,40 Due to associates 1,40 Due to associate 1,40 Due to associate 1,40 Due to associate 1,40 Due to the liabilities 4,4,668 Due to the liabilitie			21	g
Deposits of non-bank customers	Valuation adjustments	-	8	h
Deposits of non-bank customers		28,352		
Deposits and balances of banks	LIABILITIES			
Due to associates	Deposits of non-bank customers			
Trading portfolio Isibilities	·			
Derivative payables				
Other liabilities				
Current tax		•		
Deferred tax				
1				
Debt Issued		1,097	11	i
144 1		18 3/0	11	ı
subsidiaries that meet criteria for inclusion 144 j of which: Transitional: Ineligible T2 capital instruments 3.276 k of which: T2 capital instruments issued by fully-consolidated subsidiaries that meet criteria for inclusion 558 I Life assurance fund liabilities 284,873 Total quity and liabilities 313,225 ASSETS		10,540		
of which: Transitional: Ineligible T2 capital instruments 3,276 k of which: T2 capital instruments issued by fully-consolidated 558 I subsidiaries that meet criteria for inclusion 558 I Life assurance fund liabilities 284,873 Total liabilities 284,873 Total liabilities 284,873 Total liabilities 333,225 ASSETS Total liabilities 13,760 Siliabilities Cash and placements with central banks 12,202 12,202 Other government treasury bills and securities 12,202 12,202 Other government treasury bills and securities 32,612 12,202 Other government treasury bills and securities 32,612 12,202 Other government treasury bills and securities 157,172 157,172 of which: Eligible provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA 371 m and IRBA 371 m 371 m Deting the provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA 371 m of which: Eligible provision for inclusion in T2 Capital	·		144	i
Section Sect				k
Life assurance fund liabilities			·	
Total equity and liabilities 284,873 313,225	subsidiaries that meet criteria for inclusion		558	I
Total equity and liabilities ASSETS Cash and placements with central banks Singapore government treasury bills and securities (Define government treasury bills and securities (Response to the government of the government of the government of the government of the governm		52,985		
ASSETS Cash and placements with central banks Singapore government treasury bills and securities Other is government treasury bills and securities Other assets Other assets Other assets Other assets Other assets Of which: Deferred tax assets before netting Other is government treasury bills and securities Other is government assets Other assets Other is government assets Other assets Other is government assets Other is government assets Other assets Other is government assets Other is governme	Total liabilities			
Cash and placements with central banks Singapore government treasury bills and securities 11,202 Other government treasury bills and securities Placements with and loans to banks Placements with and loans to banks 12,612 Loans and bills receivable Of which: Eligible provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA Soft which: Indirect investments in own shares of which: Investments in unconsolidated major stake companies Of which: Investments in unconsolidated major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions Derivative receivables Other assets Of which: Investments in unconsolidated major stake financial institutions Derivative receivables Of the constant of th	Total equity and liabilities	313,225		
Singapore government treasury bills and securities Other government treasury bills and securities Singapore government gov				
Other government treasury bills and securities 8,535 Placements with and loans to banks 32,612 Loans and bills receivable 157,172 of which: Eligible provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA 371 m Debt and equity securities 18,264 of which: Indirect investments in own shares 18,2 n of which: Investments in unconsolidated major stake companies 4,878 o of which: Investments in unconsolidated major stake financial institutions 806 p Derivative and net forward purchase/sale of securities in non major stake financial institutions (2) q Assets pledged 2,145 Assets held for sale 1 Derivative receivables 4,230 Deferred tax assets before netting 86 of which: Deferred tax assets before netting 87 of which: Deferred tax assets before netting 88 of which: Investments in unconsolidated major stake companies 98 of which: Investments in unconsolidated major stake companies 98 of which: Investments in unconsolidated major stake companies 98 of which: Investments in unconsolidated major stake companies 98 of which: Investments in unconsolidated major stake companies 99 of which: Investments in unconsolidated major stake companies 99 of which: Investments in unconsolidated major stake companies 99 of which: Investments in unconsolidated major stake companies 99 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated major stake companies 90 of which: Investments in unconsolidated 90 of which: Investments 90 of which: Investme				
Placements with and loans to banks Loans and bills receivable of which: Eligible provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA 371 m Debt and equity securities of which: Investments in own shares of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated non major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions Assets pledged Assets held for sale Derivative receivables Other assets Deferred tax of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated non major stake financial institutions (2) q Assets pledged 2,145 Assets pledged 4,230 Deferred tax of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies 182 s Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Goodwill of which: Intangible assets 52,609				
Loans and bills receivable of which: Eligible provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA Debt and equity securities of which: Indirect investments in own shares of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated non major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions Assets pledged Assets held for sale Derivative receivables Other assets Deferred tax Of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill Of which: Intangible assets of which: Intangible assets It assets Associates and joint ventures of which: Goodwill Assets				
of which: Eligible provision for inclusion in T2 Capital subject to cap in respect of exposures under SA and IRBA Jame Debt and equity securities of which: Indirect investments in own shares of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated non major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions C2) q Assets pledged Assets pledged Assets held for sale Derivative receivables Other assets Other assets Of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Froperty, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Goodwill of which: Intangible assets S2,609				
And IRBA Bebt and equity securities 18,264 Bebt and equity sec		157,172		
Debt and equity securities of which: Indirect investments in own shares of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions Assets pledged Assets held for sale Derivative receivables Other assets Of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Elfe assurance fund investment assets			271	m
of which: Indirect investments in unconsolidated major stake companies of which: Investments in unconsolidated major stake financial institutions		18 26/	3/1	111
of which: Investments in unconsolidated major stake companies of which: Investments in unconsolidated non major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions Assets pledged Assets pledged Assets pled for sale Derivative receivables Other assets Other assets Of which: Deferred tax of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets Of which: Goodwill of which: Goodwill of which: Intangible assets Equation 1888 A 4,878 O Deferred tax Associate in unconsolidated major stake companies Associates and joint ventures Associates and joint		10,204	182	n
of which: Investments in unconsolidated non major stake financial institutions Derivative and net forward purchase/sale of securities in non major stake financial institutions Assets pledged Assets held for sale Derivative receivables Other assets Of which: Deferred tax of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets				
Derivative and net forward purchase/sale of securities in non major stake financial institutions Assets pledged Assets held for sale Derivative receivables Other assets Deferred tax Of which: Deferred tax assets before netting Associates and joint ventures Of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Oscodwill and intangible assets Of which: Goodwill Of which: Intangible assets O				
Assets pledged 2,145 Assets held for sale 1 Derivative receivables 4,826 Other assets 4,230 Deferred tax 86 of which: Deferred tax assets before netting 158 r Associates and joint ventures 352	Derivative and net forward purchase/sale of securities in non major stake financial institutions			
Assets held for sale Derivative receivables Other assets Other assets Deferred tax Of which: Deferred tax assets before netting Associates and joint ventures Of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets Of which: Goodwill Of which: Intangible assets Of which: Intangib	Assets pledged	2,145	(-/	ı
Other assets Deferred tax of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 4,230 86 188 T 188 S T 188 S T 1882 1983 1984 1985 19	Assets held for sale	1		
Deferred tax of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 86 158 r 182 s 182 s 183 s 183 183 184 185 185 186 187 188 188 188 188 188 188	Derivative receivables			
of which: Deferred tax assets before netting Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 158 T Associates and joint ventures 352 182 S S S S Associates and joint ventures 182 S S S Associates and joint ventures 352 S S S Life assurance fund investment assets S S S Life assurance fund investment assets	Other assets			
Associates and joint ventures of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 352 182 5 5 5 6 7 7 7 7 7 7 7 7 7 7 7 7	Deferred tax	86		
of which: Investments in unconsolidated major stake companies Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Investment property South of which: Goodwill Of which: Intangible assets Intervet ment assets South of which: Goodwill South of which: Intangible assets	U		158	r
Property, plant and equipment Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 1,882 739 3,810 3,810 3,193 t 617 u		352	125	
Investment property Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 739 3,810 3,193 t 617 u		4 225	182	S
Goodwill and intangible assets of which: Goodwill of which: Intangible assets Life assurance fund investment assets 3,810 3,193 t 617 u				
of which: Goodwill3,193tof which: Intangible assets617uLife assurance fund investment assets52,609				
of which: Intangible assets Life assurance fund investment assets 52,609 617 u	g	3,810	2.402	1
Life assurance fund investment assets 52,609				
		£2 400	61/	u
	Total assets	313,225		