

BPI INTERNATIONAL FINANCE LIMITED

Reconciliation of balance sheet and capital items and regulatory deductions

	Consolidated balance sheet as in published consolidated financial statements	Under regulatory scope of consolidation	Cross reference to Definition of Capital Components
	As at 31st December 2015 HK\$'000	As at 31st December 2015 HK\$'000	
Assets			
Cash and short-term funds	119,494	119,494	
Placements with banks and other financial institutions maturing between one and twelve months	125,942	125,942	
Held-to-maturity securities	39,424	39,424	
Advances and other accounts	47,052	47,052	
Current tax assets	242	242	
Available-for-sale securities	104,206	104,206	
Investment in associate	-	-	
Fixed assets	2,022	2,022	
Deferred tax assets	115	115	
<i>of which: deferred tax assets</i>	<i>115</i>	<i>115</i>	(1)
Total assets	438,497	438,497	
Liabilities			
Time deposits from customers	250,946	250,946	
Other payables	6,865	6,865	
Tax payable	358	358	
Deferred tax liabilities	-	-	
Total liabilities	258,169	258,169	
Shareholders' Equity			
Equity attributable to shareholders	180,328	180,328	
<i>of which: paid-in share capital</i>	<i>75,000</i>	<i>75,000</i>	(2)
<i>retained earnings</i>	<i>105,527</i>	<i>105,527</i>	(3)
<i>of which: Regulatory reserve for general banking risk</i>	<i>1,692</i>	<i>1,692</i>	(4)
<i>disclosed reserve</i>	<i>(199)</i>	<i>(199)</i>	(5)
Non-controlling interests	-	-	
Total shareholders' equity	180,328	180,328	
Total liabilities and shareholders' equity	438,497	438,497	