

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 2016	As at 31st December 2016	
	HK\$'000	HK\$'000	
Assets			
Cash and short-term funds	152,542	152,542	
Placements with banks and other financial institutions maturing between one and twelve months	124,057	124,057	
Held-to-maturity securities	29,662	29,662	
Advances and other accounts	24,606	24,606	
Current tax assets	828	828	
Available-for-sale securities	93,734	93,734	
Investment in associate	-	-	
Fixed assets	810	810	
Deferred tax assets	202	202	
<i>of which: deferred tax assets</i>	202	202	(1)
Total assets	426,441	426,441	
Liabilities			
Time deposits from customers	236,612	236,612	
Other payables	5,796	5,796	
Tax payable	585	585	
Total liabilities	242,993	242,993	
Shareholders' Equity			
Equity attributable to shareholders	183,448	183,448	
<i>of which: paid-in share capital</i>	75,000	75,000	(2)
<i>retained earnings</i>	108,337	108,337	(3)
<i>of which: Regulatory reserve for general banking risk</i>	1,692	1,692	(4)
<i>disclosed reserve</i>	111	111	(5)
Non-controlling interests	-	-	
Total shareholders' equity	183,448	183,448	
Total liabilities and shareholders' equity	426,441	426,441	