

BPI INTERNATIONAL FINANCE LIMITED

Reconciliation of balance sheet and capital items and regulatory deductions

	<b>Consolidated balance sheet as in published consolidated financial statements</b>	<b>Under regulatory scope of consolidation</b>	Cross reference to Definition of Capital Components
	As at 30th June 2017 HK\$'000	As at 30th June 2017 HK\$'000	
<b>Assets</b>			
Cash and short-term funds	98,850	98,850	
Placements with banks and other financial institutions maturing between one and twelve months	188,667	188,667	
Held-to-maturity securities	11,627	11,627	
Advances and other accounts	22,075	22,075	
Current tax assets	-	-	
Available-for-sale securities	120,006	120,006	
Investment in associate	-	-	
Fixed assets	301	301	
Deferred tax assets	202	202	
<i>of which: deferred tax assets</i>	<i>202</i>	<i>202</i>	(1)
<b>Total assets</b>	<b>441,728</b>	<b>441,728</b>	
<b>Liabilities</b>			
Time deposits from customers	253,592	253,592	
Other payables	2,474	2,474	
Tax payable	343	343	
Deferred tax liabilities	-	-	
<b>Total liabilities</b>	<b>256,409</b>	<b>256,409</b>	
<b>Shareholders' Equity</b>			
Equity attributable to shareholders	185,319	185,319	
<i>of which: paid-in share capital</i>	<i>75,000</i>	<i>75,000</i>	(2)
<i>retained earnings</i>	<i>110,148</i>	<i>110,148</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>171</i>	<i>171</i>	(5)
Non-controlling interests	-	-	
<b>Total shareholders' equity</b>	<b>185,319</b>	<b>185,319</b>	
<b>Total liabilities and shareholders' equity</b>	<b>441,728</b>	<b>441,728</b>	