

BPI INTERNATIONAL FINANCE LIMITED

Reconciliation of balance sheet and capital items and regulatory deductions

	Balance sheet as in published financial statements	Under regulatory scope of consolidation	Cross reference to Definition of Capital Components
	As at 31st December 2013 HK\$'000	As at 31st December 2013 HK\$'000	
Assets			
Cash and short-term funds	135,942	135,942	
Placements with banks and other financial institutions maturing between one and twelve months	118,973	118,973	
Held-to-maturity securities	79,685	79,685	
Advances and other accounts	86,129	86,193	
Current tax assets	61	230	
Available-for-sale securities	26,225	26,225	
Investment in associate	-	-	
Fixed assets	156	180	
Deferred tax assets	72	78	
<i>of which: deferred tax assets</i>		78	(1)
Total assets	447,243	447,506	
Liabilities			
Deposits from customers	269,315	269,315	
Balances with the ultimate holding company	-	-	
Other payables	9,155	9,283	
Tax payable	201	240	
Deferred tax liabilities	5	-	
Total liabilities	278,676	278,838	
Shareholders' Equity			
Equity attributable to shareholders	168,567	168,668	
<i>of which: paid-in share capital</i>	75,000	75,000	(2)
<i>retained earnings</i>	91,920	92,030	(3)
<i>of which: Regulatory reserve for general banking risk</i>	1,692	1,692	(4)
<i>disclosed reserve</i>	(45)	(54)	(5)
Non-controlling interests	-	-	
Total shareholders' equity	168,567	168,668	
Total liabilities and shareholders' equity	447,243	447,506	