

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 2014 HK\$'000	As at 31st December 2014 HK\$'000	
Assets			
Cash and short-term funds	118,491	118,491	
Placements with banks and other financial institutions maturing between one and twelve months	54,262	54,262	
Held-to-maturity securities	63,646	63,646	
Advances and other accounts	83,004	83,004	
Current tax assets	356	356	
Available-for-sale securities	122,823	122,823	
Investment in associate	-	-	
Fixed assets	2,472	2,472	
Deferred tax assets	77	77	(1)
	<hr/>	<hr/>	
Total assets	445,131	445,131	
	<hr/> <hr/>	<hr/> <hr/>	
Liabilities			
Deposits from customers	264,686	264,686	
Other payables	6,146	6,146	
	<hr/>	<hr/>	
Total liabilities	270,832	270,832	
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Shareholders' Equity			
Equity attributable to shareholders	174,299	174,299	
Share capital	75,000	75,000	
<i>of which: paid-in share capital</i>	<i>75,000</i>	<i>75,000</i>	(2)
Retained earnings	97,895	97,895	(3)
<i>of which: Regulatory reserve for general banking risk</i>	<i>1,692</i>	<i>1,692</i>	(4)
Disclosed reserve	(288)	(288)	(5)
Non-controlling interests	-	-	
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Total shareholders' equity	174,299	174,299	
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Total liabilities and shareholders' equity	445,131	445,131	
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