

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 2017 HK\$'000	As at 31st December 2017 HK\$'000	
Assets			
Cash and short-term funds	122,734	122,734	
Placements with banks and other financial institutions maturing between one and twelve months	188,005	188,005	
Held-to-maturity securities	19,491	19,491	
Advances and other accounts	24,439	24,439	
Current tax assets	-	-	
Available-for-sale securities	104,230	104,230	
Investment in associate	-	-	
Fixed assets	185	185	
Deferred tax assets	1	1	
<i>of which: deferred tax assets</i>	<i>1</i>	<i>1</i>	(1)
Total assets	459,085	459,085	
Liabilities			
Time deposits from customers	259,693	259,693	
Other payables	10,176	10,176	
Tax payable	175	175	
Deferred tax liabilities	-	-	
Total liabilities	270,044	270,044	
Shareholders' Equity			
Equity attributable to shareholders	189,041	189,041	
<i>of which: paid-in share capital</i>	<i>75,000</i>	<i>75,000</i>	(2)
<i>retained earnings</i>	<i>114,190</i>	<i>114,190</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>(149)</i>	<i>(149)</i>	(5)
Non-controlling interests	-	-	
Total shareholders' equity	189,041	189,041	
Total liabilities and shareholders' equity	459,085	459,085	