

Regulatory disclosure
Reconciliation between the Group's accounting and regulatory balance sheets

	At 30 June 2017		At 31 December 2016	
	Balance sheet in published unaudited financial statements HK\$ '000	Under regulatory scope of consolidation HK\$ '000	Balance sheet in published financial statements HK\$ '000	Under regulatory scope of consolidation HK\$ '000
ASSETS				
Cash and cash equivalents	398,300	392,739	380,123	373,531
Placements with banks and other financial institutions maturing between one and twelve months	129,161	113,776	145,987	132,720
Derivative financial instruments	1,206	1,206	47	47
Available-for-sale investments	0	0	0	0
Advances and other accounts	1,121,192	1,120,457	1,107,368	1,106,157
Trade bills	3,402	3,402	0	0
Investment in a subsidiary	0	1,000	0	1,000
Investment property	58,000	58,000	58,000	58,000
Property and equipment	29,882	29,882	29,653	29,653
Total assets	1,741,143	1,720,462	1,721,178	1,701,108
LIABILITIES AND EQUITY				
LIABILITIES				
Deposits and balances of banks and other financial institutions	37,265	37,265	36,090	36,090
Deposits from customers	1,238,395	1,238,395	1,232,513	1,232,513
Derivative financial instruments	118	118	133	133
Other accounts and payables	13,120	6,708	15,758	8,167
Current tax liabilities	3,067	2,593	1,272	1,030
Deferred tax liabilities	913	913	638	638
Total liabilities	1,292,878	1,285,992	1,286,404	1,278,571
EQUITY				
Share capital	185,700	185,700	185,700	185,700
Reserves	262,565	248,770	249,074	236,837
Total equity	448,265	434,470	434,774	422,537
Total equity and liabilities	1,741,143	1,720,462	1,721,178	1,701,108