REPORTING PACKAGE for Consolidated Financial Statements
as at 31 DECEMBER 2017

CONSOLIDATED FINANCIAL STATEMENTS

31.12.2016 BPDG as per IFRS CHF			31.12.2017 BPDG as per True & Fair CHF	31.12.2017 ADJUST IFRS CHF	31.12.2017 BPDG as per IFRS CHF
	CONSOLIDATED BALANCE SHEET				
	ASSETS				
32'211'345	10	Cash and cash equivalents	34'781'667	-	34'781'667
32'211'345		Cash and cash equivalents	34'781'667		34'781'667
1'822'262	20	Financial assets held for trading purposes	185'260	-	185'260
-		Financial assets held for trading - Equity Investments			-
-		Financial assets held for trading - Other Financial Assets			-
1'822'262		Financial assets held for trading - Financial and Credit Derivatives	185'260		185'260
-	30	Financial assets valued at fair value	-	-	-
-		Financial assets valued at fair value - Equity Investments	-	-	-
-		Financial assets valued at fair value - Other financial assets	-		-
51'138'322	40	Financial assets available for sale	53'985'676	1'097'449	55'083'125
-		Financial assets available for sale - Equity Investments		-	-
51'138'322		Financial assets available for sale - Other Financial Assets	53'985'676	1'097'449	55'083'125
-	50	Financial assets held to maturity	-	-	-
-		Financial assets held to maturity			-
33'596'230	60	Due from banks	95'351'364	-	95'351'364
33'596'230		Due from banks	95'351'364	-	95'351'364
60'124'585	70	Due from customers	77'082'988	-	77'082'988
60'124'585		Due from customers	77'082'988		77'082'988
-	80	Hedging derivatives			-
-		Hedging derivatives			-
-	90	Change in value of financial assets recognised as part of a macrohedge (+/-)			-
-		Change in value of financial assets recognised as part of a macrohedge			-
-	100	Equity Investments			-
-		Equity Investments in controlled companies			-
-		Equity Investments in jointly-controlled companies			-
-		Equity Investments in companies subject to significant influence			-
-	110	Technical reserves payable by reinsurers			-
-		Technical reserves payable by reinsurers			-
154'614	120	Tangible fixed assets	294'461	-	294'461
154'614		Tangible fixed assets - for operating use	294'461		294'461
-		Tangible fixed assets - held for investments			-
-	130	Intangible fixed assets			-
-		Goodwill			-
-		Other intangible fixed assets			-
-		Positive consolidated exchange			-
1'215'234	140	Tax receivables	-	1'229'906	1'229'906
-		Tax receivables - current			-
1'215'234		Tax receivables - prepaid		1'229'906	1'229'906
-	150	Non- current assets and assets non disposal			-
-		Non -current assets and assets non disposal (IFRS 5)			-
723'966	160	Other assets	1'013'771	-	1'013'771
-		Other assets - Tax consolidation			-
723'966		Other assets - Other	1'013'771		1'013'771
-					-
-					-
189'986'558		*Total assets*	262'695'187	2'327'355	265'022'542
-					-

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as at 31 DECEMBER 2017

CONSOLIDATED FINANCIAL STATEMENTS

31.12.2016 BPDG as per IFRS CHF			31.12.2017 BPDG as per True & Fair CHF	31.12.2017 ADJUST IFRS CHF	31.12.2017 BPDG as per IFRS CHF
		CONSOLIDATED BALANCE SHEET			
		- LIABILITIES AND SHAREHOLDERS' EQUITY			-
402'038	10	Due to banks	648'683	-	648'683
402'038		Due to banks	648'683		648'683
111'863'140	20	Due to customers	194'795'520	-	194'795'520
111'863'140		Due to customers	194'795'520	-	194'795'520
-	30	Securities outstanding	-	-	-
-		Securities outstanding	-	-	-
1'107'889	40	Financial liabilities held for trading purposes	413'181	-	413'181
-		Financial liabilities held for trading purposes - Due			-
-		Financial liabilities held for trading purposes - Other			-
1'107'889		Financial liabilities held for trading purposes - Financial ed credit derivatives	413'181		413'181
-	50	Financial liabilities valued at fari value			-
-		Financial liabilities valued at fair value			-
-	60	Hedgind derivatives			-
-		Hedging derivatives			-
-	70	Change in value of financial liabilities recognised as part of macrohedge			-
-		Change in value of financial liabilities recognised as part of macrohedge			-
1'646'821	80	Tax payables	1'646'728	-	1'646'728
6'321		Tax payables - current	6'228		6'228
1'640'500		Tax payables - deferred	1'640'500		1'640'500
-	90	Liabilities linked to assets on disposals			-
-		Liabilities linked to assets on disposals (IFRS 5)			-
2'492'860	100	Other liabilities	4'299'600	-1'724'717	2'574'883
-		Other liabilities - Tax consolidation			-
2'492'860		Other liabilities - Other	4'299'600	-1'724'717	2'574'883
-	110	Staff severance indemnities			-
-		Staff severance indemnities			-
5'072'022	120	Provisions for risks and charges:	986	4'919'624	4'920'610
4'860'936		retirement benefits and similar obligations		4'919'624	4'919'624
211'086		other provisions	986		986
-	130	Technical reservers	-	-	-
-					-
-1'453'238	140	Valuation reserve	-	-499'986	-499'986
270'061		Valuation reserve - Financial assets available for sale (+/-)	-	1'097'449	1'097'449
-		Valuation reserve - Financial assets available for sale - Acquisition			-
270'061		Valuation reserve - Financial assets available for sale - Other		1'097'449	1'097'449
-		Valuation reserve - Financial assets available for sale - F.T.A. ("First time adoption")			-
-		Valuation reserve - Tangible fixed assets (+)			-
-		Valuation reserve - Cash flow hedges (+/-)			-
-		Valuation Reserve - Special Revaluation laws			-
-1'723'299		Valuation Reserve - Other		-1'597'435	-1'597'435
-	150	Redeemable shares	-		-
-		Redeemable shares			-
-	160	Equity instruments	-	-	-
-		Equity instruments	-	-	-
45'688'584	170	Reserves	45'554'677	718'118	46'272'795
39'267'500		General legal reserve	39'267'500		39'267'500
840'237		Reserve for own shares	840'237		840'237
77'019		Reserve for stock-options	85'152		85'152
22'438'300		Other reserves	24'973'770	-3'937'710	21'036'060
-		"First time adoption (F.T.A.) IAS" reserve			-
-16'934'472		Retained earnings brought forward	-19'611'982	4'655'828	-14'956'154
-	180	Share premium account	-		-
-		Share premium account			-
-					-
14'430'600	190	Share capital	14'430'600	-	14'430'600
14'430'600		Share capital	14'430'600		14'430'600
-					-
-840'237	200	Own shares (-)	-840'237	-	-840'237
-840'237		Own shares (-)	-840'237		-840'237
-	210	Minority interest (+/-)	-		-
-		Minority interest			-
576'079	220	Profit (loss) for the year (+/-)	1'745'449	-1'085'684	659'765
180'986'558		*Total liabilities and shareholders' equity*	262'695'187	2'327'355	265'022'542
-					-

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31.12.2016		REPORTING PACKAGE for Consolidated Financial Statements as at 31 DECEMBER 2017	31.12.2017	31.12.2017	31.12.2017
BPDG as per IFRS		CONSOLIDATED FINANCIAL STATEMENTS	BPDG as per True & Fair	ADJUST IFRS	BPDG as per IFRS
CHF		CONSOLIDATED BALANCE SHEET	CHF	CHF	CHF
-					-
-		GUARANTEES GIVEN AND COMMITMENTS			-
-	10	GUARANTEES GIVEN			-
1'033'919		Financial guarantees given	933'251		933'251
-		Commercial guarantees given			-
190'000		Guarantees given - Other	178'000		178'000
-	20	Commitments			-
-		Irrevocable commitments to grant finance			-
-		Underlying obligations on credit derivatives: protection sold			-
-		Other commitments			-
-					-
-		CONTO ECONOMICO			-
1'471'038	10	Interest income and similar items	3'443'908	-915'804	2'528'104
1'471'038		Interest income and similar items	3'443'908	-915'804	2'528'104
-		Positive balances of spread on hedging transaction			-
-280'160	20	Interest expense and similar items	-438'058	-	-438'058
-280'160		Interest expense and similar items	-438'058	-	-438'058
-		Negative balances of spread on hedging transaction			-
1'190'878	30	Interest margin	3'005'850	-915'804	2'090'046
4'430'398	40	Commission income	6'638'584		6'638'584
4'430'398		Commission income	6'638'584		6'638'584
-1'866'873	50	Commission expense	-2'087'672		-2'087'672
-1'866'873		Commission expenses	-2'087'672		-2'087'672
2'563'525	60	Net commissions	4'550'912		4'550'912
-	70	Dividends and similar income	-	-	-
-		Equity investments dividends			-
-		Financial assets dividends			-
-		Income from shares in UCIS			-
3'970'142	80	Net profit (loss) from trading transactions	3'779'011	-	3'779'011
2'910'335		Financial assets	2'529'576	-	2'529'576
-		Financial liabilities			-
1'059'807		Financial and credit derivatives	1'249'435		1'249'435
-	90	Net profit (loss) from hedging transactions			-
-		Net profit from hedging transaction - Income			-
-		Net loss from hedging transaction - Expense			-
1'589'623	100	Profits (losses) on disposal or repurchase of:	-	-	-
-		Profits on disposal or repurchase of:	-		-
-		Loans			-
1'603'337		Financial assets available for sale			-
-		Financial assets held to maturity			-
-		Financial liabilities			-

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BPDG as per IFRS		CONSOLIDATED FINANCIAL STATEMENTS	BPDG as per True & Fair	ADJUST IFRS	BPDG as per IFRS
CHF		CONSOLIDATED BALANCE SHEET	CHF	CHF	CHF
-		Losses on disposal or repurchase of:			-
-		Loans			-
-13'714		Financial assets available for sale			-
-		Financial assets held to maturity			-
-		Financial liabilities			-
-	110	Net profit (loss) from financial assets and liabilities valued at fair value	-	-	-
-		Net change in value of financial assets/liabilities valued at fair value			-
9'314'168	120	Brokering margin	11'335'773	-915'804	10'419'969
-672	130	Net write-downs/write-ups for impairment of:	521'214	-	521'214
-		Write-downs for impairment of			-
-22'155		Loans	-81'957		-81'957
-		Financial assets available for sale			-
-		Financial assets held to maturity			-
-		Other financial operations			-
-		Write-ups for impairment of			-
21'483		Loans	603'171		603'171
-		Financial assets available for sale			-
-		Financial assets held to maturity			-
-		Other financial operations			-
9'313'496	140	Net profit (loss) on financial operations	11'856'987	-915'804	10'941'183
-	150	Net premiums			-
-	160	Balance other incomes/charges from insurance operations			-
9'313'496	170	Net profit from financial and insurance operations	11'856'987	-915'804	10'941'183
-8'608'756	180	Administrative expenses	-10'032'151	-226'507	-10'258'658
-5'380'468		Staff expenses	-6'146'912	-226'507	-6'373'419
-3'318'288		Other administrative expenses	-3'885'239		-3'885'239
-	190	Net provisions for risks and charges	-	-	-
-		Net provisions for risks and charges			-
-102'026	200	Net write-downs/write-ups on tangible fixed assets	-81'165	-	-81'165
-102'026		Write-downs on tangible fixed assets - Amortisation	-81'165		-81'165
-		Write-downs on tangible fixed assets - Write-downs for impairment			-
-		Write-ups on tangible fixed assets			-
-	210	Net write-downs/write-ups on intangible fixed assets			-
-		Amortisation on intangible fixed assets			-
-		Permanent loss in value - Goodwill			-
-		Permanent loss in value - Other intangible fixed assets			-
-		Write-ups on intangible fixed assets			-
1'609	220	Other operating income/charges	1'778	-	1'778
-		Indirect taxes recovered			-
-		Recovery staff expenses comanded			-
-		Recovery of fees from services to Group companies			-
-		Recovery rentals payable and buildings fees			-
-		Recovery legal fees			-
1'609		Other operating income	1'778		1'778
-		Other operating charges			-

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31.12.2016		REPORTING PACKAGE for Consolidated Financial Statements as at 31 DECEMBER 2017	31.12.2017	31.12.2017	31.12.2017
BPDG as per IFRS		CONSOLIDATED FINANCIAL STATEMENTS	BPDG as per True & Fair	ADJUST IFRS	BPDG as per IFRS
CHF		CONSOLIDATED BALANCE SHEET	CHF	CHF	CHF
-					-
-8'799'173	230	*Operating costs*	-10'111'538	-226'507	-10'338'045
-	240	**Profits (losses) on equity investments**	-		-
-		**Profits on equity investments**	-		-
-		Revaluations, profits on disposals, write-ups			-
-		Other increases			-
-		**Losses on equity investments**	-		-
-		Write-downs, write-downs for impairment, losses on disposals			-
-		Other decreases			-
-	250	**Net profit (loss) on tangible and intangible fixed assets valued at fair value**			-
-					-
-	260	**Impairment of goodwill**			-
-					-
-	270	**Profits (losses) on divestitures**	-		-
-		**Profits on divestitures**	-		-
-		Profits on divestitures - Equity investments			-
-		Profits on divestitures - Other assets			-
-		**Losses on divestitures**	-		-
-		Losses on divestitures - Equity investments			-
-		Losses on divestitures - Other assets			-
514'323	280	Profit (loss) on current operations before taxes	1'745'449	-1'142'311	603'138
61'756	290	**Income taxes for the year for curren operations**	-	56'627	56'627
61'756		Income taxes for the year for current operations		56'627	56'627
576'079	300	Profit (loss) on current operations after taxes	1'745'449	-1'085'684	659'765
-	310	**Profits (losses) on assets on disposal after taxes**			-
-		Profits (losses) on assets on disposal after taxes			-
576'079	320	Profit (loss) for the year	1'745'449	-1'085'684	659'765
-	330	**Third parties' profit (loss) for the year**			-
576'079	340	Parent Company's profit (loss) for the year	1'745'449	-1'085'684	659'765

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