

REPORTING PACKAGE for Consolidated Financial Statements
as at 31 DECEMBER 2016

31.12.2015

CONSOLIDATED FINANCIAL STATEMENTS										CONSOLIDATED BALANCE SHEET										CONSOLIDATED FINANCIAL STATEMENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF		BPDG as per IFRS		CHF		ADJUST IFRS		BPDG as per True & Fair		ADJUST IFRS		CHF	

CHF Equiv.
688'648

Of which from PROFILO

Cy Swiss Francs

Due from bank Of which due from PROFILO

Term Loan

EUR

CHF

USD

Accrued Interest

EUR

CHF

USD

AJE 1 a & b

AJE 5 a & b

Handwritten signature and initials.

REPORTING PACKAGE for Consolidated Financial Statements
as at 31 DECEMBER 2016

31.12.2015

31.12.2016

CHF

CHF

CHF

CHF

CONSOLIDATED FINANCIAL STATEMENTS

BPDG as per IFRS	CHF	BPDG as per True & Fair	ADJUST IFRS	BPDG as per IFRS
CHF	CHF	CHF	CHF	CHF

BANCA PROFILO SPA	PROFILO REAL ESTATE ADVISORY SRL	PROFILO ASSET MANAGEMENT SGR SPA	PROFILO MERCHANT CO Srl	PROFILO SERVIZI IMMOBILIARI SRL	PROFILO SUISSE SA
of wich	of wich	of wich	of wich	of wich	of wich

CONSOLIDATED BALANCE SHEET				
	Tax receivables - prepaid		1'215'234	1'215'234
150	Non-current assets and assets non disposal			-
	Non-current assets and assets non disposal (IFRS 5)			-
160	Other assets	723'966		723'966
	Other assets - Tax consolidation			-
	Other assets - Other	723'966		723'966
				-
				-
151'561'950	Total assets	179'501'263	1'485'295	180'986'558
LIABILITIES AND SHAREHOLDERS' EQUITY				
10	Due to banks	402'038		402'038
	Due to banks	402'038		402'038
20	Due to customers	111'863'140		111'863'140
	Due to customers	111'863'140		111'863'140
30	Securities outstanding			
	Securities outstanding			
40	Financial liabilities held for trading purposes	1'107'889		1'107'889
	Financial liabilities held for trading purposes - Due			
	Financial liabilities held for trading purposes - Other			
	Financial liabilities held for trading purposes - Financial ed credit derivatives	1'107'889		1'107'889
50	Financial liabilities valued at fair value			
	Financial liabilities valued at fair value			
60	Hedging 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			
80	Tax payables	1'646'821		1'646'821
	Tax payables - current	6'321		6'321
	Tax payables - deferred	1'640'500		1'640'500
90	Liabilities linked to assets on disposals			
	Liabilities linked to assets on disposals (IFRS 5)			
100	Other liabilities	5'133'381	-2'640'521	2'492'860
	Other liabilities - Tax consolidation			
	Other liabilities - Other	5'133'381	-2'640'521	2'492'860
110	Staff severance indemnities			
	Staff severance indemnities			
120	Provisions for risks and charges:	211'086	4'860'936	5'072'022
	retirement benefits and similar obligations		4'860'936	4'860'936
	other provisions	211'086		211'086
130	Technical reserves			

CHF Equiv.

-

PROFILO

Of which from PROFILO

PROFILO

Due to banks
Of which due to PROFILO

CHF Equiv.

Cy

EUR

Current a/c

Repo

AJE 3 a + 3 b

Accrued Int. on Repo

PROFILO

Of which due to PROFILO

CHF Equiv.

62'496

CHF Equiv.

PROFILO

Of which due to PROFILO

AJE 3 a + 3 b + 3 c

6'703

Handwritten signature and initials.

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31.12.2015

31.12.2016

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CONSOLIDATED FINANCIAL STATEMENTS

BPDG
as per
IFRS

BPDG
as per
IFRS

ADJUST
IFRS

BPDG
as per
True & Fair

CHF

CONSOLIDATED BALANCE SHEET

BPDG
as per
IFRS

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31.12.2015

31.12.2016

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CONSOLIDATED FINANCIAL STATEMENTS

BPDG
as per
IFRS

BPDG
as per
IFRS

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CONSOLIDATED BALANCE SHEET

Irrevocable commitments to grant finance
Underlying obligations on credit derivatives: protection sold
Other commitments

CHF

CHF

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CONTO ECONOMICO

10

CHF

CHF

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Interest income and similar items

2'562'015

-1'090'977

1'471'038

1'471'038

CHF

Interest income and similar items

2'562'015

-1'090'977

1'471'038

1'471'038

CHF

Positive balances of spread on hedging transaction

-280'160

-

-280'160

-

CHF

Interest expense and similar items

-280'160

-

-280'160

-

CHF

Interest expense and similar items

-280'160

-

-280'160

-

CHF

Negative balances of spread on hedging transaction

2'281'855

-1'090'977

1'190'878

1'190'878

CHF

Interest margin

4'430'398

4'430'398

4'430'398

4'430'398

CHF

Commission income

4'430'398

4'430'398

4'430'398

4'430'398

CHF

Commission expense

-1'866'873

-1'866'873

-1'866'873

-1'866'873

CHF

Commission expenses

-1'866'873

-1'866'873

-1'866'873

-1'866'873

CHF

Net commissions

2'563'525

2'563'525

2'563'525

2'563'525

CHF

Dividends and similar income

-

-

-

-

CHF

Equity investments dividends

-

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-

-

CHF

Financial assets dividends

-

-

-

-

CHF

Income from shares in UCIS

-

-

-

-

CHF

Net profit (loss) from trading transactions

3'970'142

3'970'142

3'970'142

3'970'142

CHF

Financial assets

2'910'335

2'910'335

2'910'335

2'910'335

CHF

Financial liabilities

1'059'807

1'059'807

1'059'807

1'059'807

CHF

Financial and credit derivatives

-

-

-

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CHF

Net profit (loss) from hedging transactions

-

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CHF

Net profit from hedging transaction - Income

-

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CHF

Net loss from hedging transaction - Expense

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CHF

Profits (losses) on disposal or repurchase of:

1'589'623

1'589'623

1'589'623

1'589'623

CHF

Profits on disposal or repurchase of:

-

-

-

-

CHF

Loans

1'603'337

1'603'337

1'603'337

1'603'337

CHF

Financial assets available for sale

1'603'337

1'603'337

1'603'337

1'603'337

CHF

Financial assets held to maturity

-

-

-

-

CHF

Financial liabilities

-

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-

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CHF

Losses on disposal or repurchase of:

-

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CHF

Loans

-13'714

-13'714

-13'714

-13'714

CHF

Financial assets available for sale

-

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CHF

Financial assets held to maturity

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CHF

Financial liabilities

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CHF

Net profit (loss) from financial assets and liabilities valued at fair value

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CHF

Net change in value of financial assets/liabilities valued at fair value

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REPORTING PACKAGE for Consolidated Financial Statements
as at 31 DECEMBER 2016

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CONSOLIDATED FINANCIAL STATEMENTS									
31.12.2015	BPDG as per IFRS	CHF	CONSOLIDATED BALANCE SHEET			31.12.2016 BPDG as per True & Fair	31.12.2016 ADJUST IFRS	31.12.2016 BPDG as per IFRS	CHF
120 Brokering margin									
-706		9'154'786			8'815'522	-672	498'646	-672	9'314'168
130 Net write-downs/write-ups for impairment of:									
Write-downs for impairment of									
-									
-706					-22'155			-22'155	
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