

**CHINA CONSTRUCTION BANK (ASIA) CORPORATION LIMITED**

**Balance Sheet Reconciliation**

**As at December 31, 2015**

(Expressed in thousands of Hong Kong dollars)

	Balance sheet as per published financial statements	Under regulatory scope of consolidation	Cross- reference to capital disclosures template
<b>ASSETS</b>			
Cash and balances with banks and central banks	82,020,035	82,020,035	
Placements with banks maturing between one and twelve months	59,036,367	59,036,367	
Advances to banks	1,360,748	1,360,748	
Advances to customers and trade bills	238,090,313	238,090,313	
Gross advances to customers and trade bills	239,175,464	239,175,464	
Individual impairment	(162,657)	(162,657)	
Collective impairment	(922,494)	(922,494)	1
Financial instruments measured at fair value through profit or loss	3,807	3,807	
Available-for-sale financial assets	85,695,259	85,695,259	
Held-to-maturity investments	5,473,670	5,473,670	
Derivative financial instruments	6,289,264	6,289,264	
Investment in subsidiaries	-	516,000	
Financial sector entities		510,000	2
Commercial entities		6,000	
Interest in a joint venture	1,937,240	1,937,240	
Interest in an associate	265,914	10,411	3
Deferred tax assets	112,428	112,428	4
Fixed assets	3,563,991	3,560,744	
Other assets	23,659,467	23,665,074	
<b>TOTAL ASSETS</b>	<b><u>507,508,503</u></b>	<b><u>507,771,360</u></b>	
<b>LIABILITIES</b>			
Deposits and balances of banks	80,965,080	80,965,080	
Deposits from customers	305,625,384	306,275,817	
Certificates of deposit and other debt securities issued	52,501,887	52,501,887	
Derivative financial instruments	6,744,725	6,744,725	
Current tax payable	146,728	146,728	
Deferred tax liabilities	18,276	18,276	
Other liabilities	9,897,287	9,889,923	
Subordinated debts	5,776,365	5,776,365	
Subordinated debts eligible for inclusion in regulatory capital		5,765,824	5
Fair value adjustment		10,541	
<b>TOTAL LIABILITIES</b>	<b><u>461,675,732</u></b>	<b><u>462,318,801</u></b>	
<b>EQUITY</b>			
Share capital	28,827,843	28,827,843	6
Reserves	17,004,928	16,624,716	
Retained earnings		13,411,223	7
General reserve		750,956	8
Regulatory reserve		2,307,924	9
Other capital reserve		15,913	10
Securities revaluation reserve		76,438	11
Merger reserve		62,262	12
<b>TOTAL EQUITY</b>	<b><u>45,832,771</u></b>	<b><u>45,452,559</u></b>	
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b><u>507,508,503</u></b>	<b><u>507,771,360</u></b>	