

CHINA CONSTRUCTION BANK (ASIA) CORPORATION LIMITED

Balance Sheet Reconciliation

As at December 31, 2016

(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
ASSETS			
Cash and balances with bank and central banks	95,598,680	95,598,680	
Placements with banks	36,216,806	36,216,806	
Advances to customers and trade bills	233,296,079	233,296,079	
Gross advances to customers and trade bills	234,354,786	234,354,786	
Individual impairment	(216,862)	(216,862)	
Collective impairment	(841,845)	(841,845)	1
Available-for-sale financial assets	96,261,129	96,261,129	
Held-to-maturity investments	26,998,299	26,998,299	
Held-to-maturity investments	27,007,038	27,007,038	
Collective impairment	(8,739)	(8,739)	1
Derivative financial instruments	7,734,551	7,734,551	
Investment in subsidiaries	-	516,000	
Financial sector entities		510,000	2
Commercial entities		6,000	
Interest in a joint venture	1,987,787	1,987,787	
Interest in an associate	285,283	10,411	3
Deferred tax assets	139,680	139,680	4
Fixed assets	3,467,344	3,466,510	
Other assets	9,781,150	9,886,504	
TOTAL ASSETS	<u>511,766,788</u>	<u>512,112,436</u>	
LIABILITIES			
Deposits and balances of banks	86,320,785	86,320,785	
Deposits from customers	322,222,569	322,871,740	
Certificates of deposit and other debt securities issued	31,822,975	31,822,975	
Derivative financial instruments	7,633,715	7,633,715	
Current tax payable	66,744	66,151	
Deferred tax liabilities	19,399	19,399	
Other liabilities	9,408,265	9,512,341	
Subordinated debts	5,773,574	5,773,574	5
TOTAL LIABILITIES	<u>463,268,026</u>	<u>464,020,680</u>	
EQUITY			
Share capital	28,827,843	28,827,843	6
Reserves	19,670,919	19,263,913	
Retained earnings		16,427,476	7
General reserve		750,956	8
Regulatory reserve		2,307,924	9
Other capital reserve		15,913	10
Securities revaluation reserve		(300,618)	11
Merger reserve		62,262	12
TOTAL EQUITY	<u>48,498,762</u>	<u>48,091,756</u>	
TOTAL EQUITY & LIABILITIES	<u>511,766,788</u>	<u>512,112,436</u>	