

CHINA CONSTRUCTION BANK (ASIA) CORPORATION LIMITED

Balance Sheet Reconciliation

As at June 30, 2013

(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 | 15,844,589 | 15,844,589 | |
| Placements with banks maturing between one and twelve month: | 6,154,007 | 6,154,007 | |
| Advance to banks | 8,639,702 | 8,639,702 | |
| Loans and advances to customers | 169,987,033 | 169,987,033 | |
| Gross loans and advances to customers | | 170,447,520 | |
| Individual impairment | | (66,862) | |
| Collective impairment | | (393,625) | 1 |
| Trading Securities | 1,752,000 | 1,752,000 | |
| Available-for-sale-securities/non-trading securities | 11,567,466 | 11,567,466 | |
| Derivative financial instruments | 801,002 | 801,002 | |
| Investment in subsidiaries | - | 516,000 | |
| Financial sector entities | | 500,000 | 2 |
| Commercial entities | | 16,000 | |
| Investment in associates | 184,553 | 10,411 | 3 |
| Deferred tax assets | 71,371 | 71,371 | 4 |
| Fixed assets | 2,665,270 | 2,665,270 | |
| Other assets | 2,822,111 | 2,821,920 | |
| TOTAL ASSETS | 220,489,104 | 220,830,771 | |
| LIABILITIES | | | |
| Amounts due to banks and non-bank financial institutions | 35,197,805 | 35,844,344 | |
| Deposits from customers | 122,313,190 | 122,313,190 | |
| Certificates of deposit issued | 37,692,554 | 37,692,554 | |
| Derivative financial instruments | 1,056,653 | 1,056,653 | |
| Current taxation | 212,196 | 212,196 | |
| Other liabilities | 5,421,739 | 5,428,974 | |
| TOTAL LIABILITIES | 201,894,137 | 202,547,911 | |
| EQUITY | | | |
| Share capital | 6,511,043 | 6,511,043 | 5 |
| Reserves | 12,083,924 | 11,771,817 | |
| Retained earning | | 9,664,793 | 6 |
| General reserve | | 750,956 | 7 |
| Regulatory reserve | | 1,325,865 | 8 |
| Other capital reserve | | 15,767 | 9 |
| Securities revaluation reserve | | 14,575 | 10 |
| Cash flow hedge reserve | | (139) | 11 |
| TOTAL EQUITY | 18,594,967 | 18,282,860 | |
| TOTAL EQUITY & LIABILITIES | 220,489,104 | 220,830,771 | |