

CHINA CONSTRUCTION BANK (ASIA) CORPORATION LIMITED

Balance Sheet Reconciliation

As at December 31, 2017

(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 banks and central banks	81,673,241	81,673,241	
Placements with banks	17,997,303	17,997,303	
Advances to banks	262,498	262,498	
Gross advances to banks	262,498	262,498	
Collective impairment	-	-	1
Advances to customers and trade bills	288,009,874	288,009,874	
Gross advances to customers and trade bills	289,325,444	289,325,444	
Individual impairment	(366,279)	(366,279)	
Collective impairment	(949,291)	(949,291)	1
Available-for-sale financial assets	98,956,057	98,956,057	
Held-to-maturity investments	17,458,857	17,458,857	
Held-to-maturity investments	17,467,915	17,467,915	
Collective impairment	(9,058)	(9,058)	1
Derivative financial instruments	6,788,337	6,788,337	
Investment in subsidiaries	-	516,000	
Financial sector entities		510,000	2
Commercial entities		6,000	
Interest in a joint venture	2,044,996	2,044,996	
Interest in an associate	199,912	10,411	3
Deferred tax assets	234,912	234,912	4
Fixed assets	3,325,095	3,325,062	
Other assets	4,073,631	4,209,547	
TOTAL ASSETS	<u>521,024,713</u>	<u>521,487,095</u>	
LIABILITIES			
Deposits and balances of banks	73,223,622	73,223,622	
Deposits from customers	353,269,333	353,725,314	
Certificates of deposit and other debt securities issued	14,917,044	14,917,044	
Derivative financial instruments	6,563,076	6,563,076	
Current tax payable	167,208	162,804	
Deferred tax liabilities	20,902	20,902	
Other liabilities	7,733,982	8,081,288	
Subordinated debts	5,812,111	5,812,111	5
TOTAL LIABILITIES	<u>461,707,278</u>	<u>462,506,161</u>	
EQUITY			
Share capital	28,827,843	28,827,843	6
Other equity instruments	7,812,200	7,812,200	7
Reserves	22,677,392	22,340,891	
Retained earnings		19,766,131	8
General reserve		750,956	9
Regulatory reserve		2,307,924	10
Other capital reserve		15,913	11
Investment revaluation reserve		(562,295)	12
Merger reserve		62,262	13
TOTAL EQUITY	<u>59,317,435</u>	<u>58,980,934</u>	
TOTAL EQUITY & LIABILITIES	<u>521,024,713</u>	<u>521,487,095</u>	