

CHINA CONSTRUCTION BANK (ASIA) CORPORATION LIMITED

Balance Sheet Reconciliation

As at June 30, 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 bank and central banks | 91,906,360 | 91,906,360 | |
| Placements with banks | 29,312,957 | 29,312,957 | |
| Advances to banks | 262,199 | 262,199 | |
| Gross advances to banks | 262,199 | 262,199 | |
| Collective impairment | - | - | 1 |
| Advances to customers and trade bills | 242,285,583 | 242,285,583 | |
| Gross advances to customers and trade bills | 243,430,658 | 243,430,658 | |
| Individual impairment | (218,138) | (218,138) | |
| Collective impairment | (926,937) | (926,937) | 1 |
| Available-for-sale financial assets | 97,418,139 | 97,418,139 | |
| Held-to-maturity investments | 17,530,536 | 17,530,536 | |
| Held-to-maturity investments | 17,541,222 | 17,541,222 | |
| Collective impairment | (10,686) | (10,686) | 1 |
| Derivative financial instruments | 6,491,131 | 6,491,131 | |
| Investment in subsidiaries | - | 516,000 | |
| Financial sector entities | | 510,000 | 2 |
| Commercial entities | | 6,000 | |
| Interest in a joint venture | 2,014,964 | 2,014,964 | |
| Interest in an associate | 280,249 | 10,411 | 3 |
| Deferred tax assets | 171,237 | 171,237 | 4 |
| Fixed assets | 3,374,464 | 3,374,234 | |
| Other assets | 5,078,186 | 5,277,077 | |
| TOTAL ASSETS | <u>496,126,005</u> | <u>496,570,828</u> | |
| LIABILITIES | | | |
| Deposits and balances of banks | 47,294,487 | 47,294,487 | |
| Deposits from customers | 361,215,254 | 361,866,581 | |
| Certificates of deposit and other debt securities issued | 18,375,781 | 18,375,781 | |
| Derivative financial instruments | 6,417,589 | 6,417,589 | |
| Current tax payable | 416,812 | 414,738 | |
| Deferred tax liabilities | 19,399 | 19,399 | |
| Other liabilities | 6,398,701 | 6,604,382 | |
| Subordinated debts | 5,814,277 | 5,814,277 | 5 |
| TOTAL LIABILITIES | <u>445,952,300</u> | <u>446,807,234</u> | |
| EQUITY | | | |
| Share capital | 28,827,843 | 28,827,843 | 6 |
| Reserves | 21,345,862 | 20,935,751 | |
| Retained earnings | | 18,110,578 | 7 |
| General reserve | | 750,956 | 8 |
| Regulatory reserve | | 2,307,924 | 9 |
| Other capital reserve | | 15,913 | 10 |
| Securities revaluation reserve | | (311,882) | 11 |
| Merger reserve | | 62,262 | 12 |
| TOTAL EQUITY | <u>50,173,705</u> | <u>49,763,594</u> | |
| TOTAL EQUITY & LIABILITIES | <u>496,126,005</u> | <u>496,570,828</u> | |