

财务报表

FINANCIAL STATEMENTS

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## 审计报告

### Auditor's Report



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## 审计报告

XYZH/2017BJA90394

### 中国进出口银行：

我们审计了后附的中国进出口银行财务报表，包括2016年12月31日的合并及银行资产负债表，2016年度的合并及银行利润表、合并及银行现金流量表、合并及银行所有者权益变动表以及财务报表附注。

### 一、管理层对财务报表的责任

编制和公允列报财务报表是中国进出口银行管理层的责任，这种责任包括：(1)按照企业会计准则的规定编制财务报表，并使其实现公允反映；(2)设计、执行和维护必要的内部控制，以使财务报表不存在由于舞弊或错误导致的重大错报。

### 二、注册会计师的责任

我们的责任是在执行审计工作的基础上对财务报表发表审计意见。我们按照中国注册会计师审计准则的规定执行了审计工作。中国注册会计师审计准则要求我们遵守职业道德守则，计划和执行审计工作以对财务报表是否不存在重大错报获取合理保证。

审计工作涉及实施审计程序，以获取有关财务报表金额和披露的审计证据。选择的审计程序取决于注册会计师的判断，包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，注册会计师考虑与财务报表编制和公允列报相关的内部控制，以设计恰当的审计程序，但目的并非对内部控制的有效性发表意见。审计工作还包括评价管理层选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

### 三、审计意见

我们认为，中国进出口银行财务报表在所有重大方面按照企业会计准则的规定编制，公允反映了中国进出口银行2016年12月31日的合并及银行财务状况以及2016年度的合并及银行经营成果和现金流量。



信永中和会计师事务所(特殊普通合伙)

中国注册会计师：



中国注册会计师：



中国 北京

二〇一七年四月十日

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## AUDITOR'S REPORT

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### The Export-Import Bank of China:

We have audited the accompanying consolidated financial statements of the Export-Import Bank of China ('the Bank'), which comprise the consolidated balance sheet and consolidated statement of changes in owners' equity as at 31 December 2016, and the consolidated income statement, the consolidated cash flow statement for the year then ended 2016, and the notes to the consolidated financial statements.

### Management's Responsibility for the Consolidated Financial Statements

The Bank's management is responsible for the preparation and fair presentation of these consolidated financial statements. This responsibility includes: (1) preparing these consolidated financial statements in accordance with Accounting Standards for Business Enterprises issued by the Ministry of Finance of the People's Republic of China, and fairly presenting them; (2) designing, implementing and maintaining internal control which is necessary to enable that the consolidated financial statements are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with China's Auditing Standards for the Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Bank's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bank's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Bank as at 31 December 2016, and the consolidated financial performance and the consolidated cash flows of the Bank for the year then ended 2016, in accordance with the requirements of the Accounting Standards for Business Enterprises issued by the Ministry of Finance of the People's Republic of China.

ShineWing Certified Public Accountants LLP

Registered in the People's Republic of China