



Ernst & Young Hua Ming LLP
Level 16, Ernst & Young Tower
Oriental Plaza
No. 1 East Chang An Avenue
Dong Cheng District
Beijing, China 100738

安永华明会计师事务所（特殊普通合伙）
中国北京市东城区东长安街1号
东方广场安永大楼16层
邮政编码: 100738

Tel 电话: +86 10 5815 3000
Fax 传真: +86 10 8518 8298
ey.com

Attestation Report of China Construction Bank Hong Kong Branch's 2018 Sustainability Bond

To the Directors of China Construction Bank Hong Kong Branch

We have been engaged by China Construction Bank Hong Kong Branch (the "Bank") to examine the assertions in the accompanying the *Description on China Construction Bank Hong Kong Branch's 2018 Sustainability Bond* (the "Description"), and expressed a limited assurance opinion on the Description.

Criteria

The Description is prepared in accordance with the *Green Bond Principles 2018*, *Social Bond Principles 2018* and *Sustainability Bond Guidelines 2018* published by the International Capital Market Association (ICMA).

Management's Responsibility

The management of the Bank (the "Management") is responsible for:

- Preparation of the Description in accordance with the *Green Bond Principles 2018*, *Social Bond Principles 2018* and *Sustainability Bond Guidelines 2018*, and to ensure the fair presentation, accuracy, completeness and validity of the information contained in the Description;
- Preparation, presentation and implementation of internal controls in relation to project evaluation and selection, use and management of proceeds, and information disclosure and reporting in accordance with the *China Construction Bank Green, Social and Sustainability Bond Framework* and to meet the criteria as set out in the *Green Bond Principles 2018*, *Social Bond Principles 2018* and *Sustainability Bond Guidelines 2018*.

Assurance Practitioner's Responsibility

We conducted our limited assurance engagement in accordance with *International Standard on Assurance Engagements 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ISAE 3000") issued by the International Auditing and Assurance Standards Board.