



Ernst & Young Hua Ming LLP  
Level 16, Ernst & Young Tower  
Oriental Plaza  
1 East Chang An Avenue  
Dongcheng 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 on Pre-issuance of Bank of China Sydney Branch's 2021 Green Bond

## To the Directors of Bank of China Limited

We have been engaged by Bank of China Limited (the "Bank") to examine the assertions in the accompanying the *Description on Bank of China Sydney Branch's 2021 Green Bond* (the "Description"), and expressed a limited assurance conclusion on the Description.

## Criteria

The Description is prepared in accordance with the *Green Bond Principles 2021* published by International Capital Market Association.

## Management's Responsibility

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

- Preparation of the Description in accordance with the *Green Bond Principles 2021*, and to ensure the fair presentation, accuracy, completeness and validity of the information contained in the Description;
- Design, implement and maintain necessary internal controls in accordance with *Bank of China Limited Sustainability Series Bonds Management Statement* in meeting the criteria in relation to use of proceeds, project evaluation and selection, management of proceeds, and reporting as set out in the *Green Bond Principles 2021*.

## Assurance Practitioner's Responsibility

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

Our responsibility is to express an independent limited assurance conclusion as to whether anything has come to our attention to cause us to believe that the Description, in all material respects, does not meet the Criteria.