**中國交通建設股份有限公司**

**CHINA COMMUNICATIONS CONSTRUCTION COMPANY LIMITED**

*(A joint stock limited company incorporated in the People's Republic of China with limited liability)*

**(Stock Code: 1800)**

# ANNOUNCEMENT ON THE ALIGNMENT IN PREPARATION OF FINANCIAL REPORTS IN ACCORDANCE WITH THE CHINA ACCOUNTING STANDARDS FOR BUSINESS ENTERPRISES

At the 5th meeting of the sixth session of the board of directors (the "**Board**") of China Communications Construction Company Limited (the "**Company**") convened on 28 May 2026, the resolution in relation to the alignment in preparation of financial reports in accordance with the China Accounting Standards for Business Enterprises was considered and approved. In accordance with the laws and regulations of the PRC and the articles of association of the Company, the relevant matters are not required to be submitted to the shareholders' meeting of the Company for consideration.

The Company is listed on the Shanghai Stock Exchange and The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**"), and adopts the China Accounting Standards for Business Enterprises and International Financial Reporting Standards for the preparation of its financial reports and disclosure of related financial information, respectively. Pursuant to Rule 4.11(c) and Rule 19A.31(4) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "**Listing Rules**"), an issuer which is incorporated in Mainland China as a joint stock limited company and listed in Hong Kong (the "**PRC issuer**") may adopt the China Accounting Standards for Business Enterprises for the preparation of financial statements, and if the PRC issuer's primary listing is on the Stock Exchange, its annual accounts may be audited by a PRC firm of practicing accountants which under the mutual recognition agreement, has been approved by the China Ministry of Finance and the China Securities Regulatory Commission (the "**CSRC**") as being suitable to act as an auditor or a reporting accountant for a company incorporated in the PRC and listed in Hong Kong and is a Recognized PIE Auditor (as defined under the Listing Rules) under section 20ZT of the Accounting and Financial Reporting Council Ordinance (Chapter 588 of the Laws of Hong Kong) on the condition that the PRC issuer has adopted the China Accounting Standards for Business Enterprises for the preparation of its annual financial statements.

In view of the fact that the financial statements prepared under the China Accounting Standards for Business Enterprises and International Financial Reporting Standards have largely converged, the Company intends to adopt the China Accounting Standards for Business Enterprises for the preparation of financial statements and disclosure of related financial information on a uniform basis commencing from the Interim Report of 2026. The adoption of the China Accounting Standards for Business Enterprises for the preparation of financial reports and disclosure of related financial information on a uniform basis will not have any material impact on the results or financial position of the Company.

The audit and risk committee of the Board (the "**Audit and Risk Committee**") is of the opinion that the Company's adoption of the China Accounting Standards for Business Enterprises on a uniform basis for the preparation of financial statements is conducive to improving the efficiency of information disclosure and will not have any material adverse impact on the authenticity and accuracy of the financial reports or on investors' decision-making. The members of the Audit and Risk Committee have unanimously agreed that the Company shall adopt the China Accounting Standards for Business Enterprises on a uniform basis to prepare its financial statements.

By Order of the Board
**China Communications Construction Company Limited**

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| **LIU Zhengchang** | **YU Jingjing** |
| *Board Secretary* | *Company Secretary* |

Beijing, the PRC
28 May 2026

*As at the date of this announcement, the directors of the Company are SONG Hailiang, ZHANG Bingnan, LIU Xiang, GAO Chunlei, WU Aihong, CHAN Wing Tak Kevin#, WANG Qingqin#, LIU Ruchen# and YANG Xiangyang.*

# *Independent non-executive director*