

香港聯合交易所有限公司
(香港交易及結算所有限公司全資附屬公司)
THE STOCK EXCHANGE OF HONG KONG LIMITED
(A wholly-owned subsidiary of Hong Kong Exchanges and Clearing Limited)

**CHECKLIST
SIZE TESTS FOR NOTIFIABLE TRANSACTIONS AND CONNECTED TRANSACTIONS
(MAIN BOARD AND GEM)**

Name of Issuer : China Aluminum International Engineering Corporation Limited (the "Company")
Stock Code : 02068
Case Number :
Description of Transaction : Continuing Connected Transactions, Discloseable Transactions in relation to the the New Financial Services Agreement (Factoring Services)

Pursuant to Main Board Rules 14.85 and 14A.66/ GEM Rules 19.85 and 20.64, listed issuers must submit to the Exchange this size tests checklist in respect of any notifiable transactions and/or connected transactions:

- For notifiable transactions of which the draft announcement is subject to pre-vetting by the Exchange (see Main Board Rule 13.52(2)/ GEM Rule 17.53(2)), the size tests checklist must be submitted at the same time when the draft announcement is submitted to the Exchange for review.
- In all other cases, the listed issuer must submit the size tests checklist on or before publication of the announcement for the subject transaction.
- Please leave the fields blank if the percentage ratio is not applicable

This checklist is provided for reference only. In case of doubt, listed issuers are advised to refer to the Listing Rules for the specific requirements.

Please fill in the following information:-

(A) Assets ratio

	RMB	
1. Value of total assets being the subject of the transaction	2,000,000,000	4.88 %
2. Consolidated total assets of the Issuer	40,943,803,000	

Please state the source of each figure used for calculating the above percentage ratio and any adjustment(s) made to the figure:

Item 1: Highest applicable percentage ratio of the Factoring Services under the New Financial Services Agreement
Item 2: The total assets of the Company as at 31 December 2023 (extracted from the 2023 annual results announcement of the Company)
Alternative size test (Note)

(B) Profits ratio

3. Net profit (after deducting all charges except taxation and before non-controlling interests) attributable to assets being the subject of the transaction	_____	
4. Net profit (after deducting all charges except taxation and before non-controlling interests) of the Issuer	= _____ =	_____ %

Please state the source of each figure used for calculating the above percentage ratio and any adjustment(s) made to the figure:

Item 3: N/A
Item 4: The Company incurred net loss for the year ended 31 December 2023 (extracted from the 2023 annual report of the Company)
Alternative size test (Note)

(C) Revenue ratio

	RMB	
5. Total revenue attributable to the assets being the subject of the transaction	2,000,000,000	
6. Total revenue of the Issuer	22,337,171,000	8.95 %

Please state the source of each figure used for calculating the above percentage ratio and any adjustment(s) made to the figure:

Item 5: Highest applicable percentage ratio of the Factoring Services under the New Financial Services Agreement
Item 6: The total operating revenue of the Company for the year ended 31 December 2023 (extracted from the 2023 annual report of the Company)
Alternative size test (Note)

(D) Consideration ratio

	HKD	
7. Aggregate value of consideration given or received	2,000,000,000	
8. Market capitalisation of the Issuer	12,605,804,760	15.87 %

Please state the source of each figure used for calculating the above percentage ratio and any adjustment(s) made to the figure:

Item 7: Highest applicable percentage ratio of the Factoring Services under the New Financial Services Agreement
Item 8: RMB12,605,804,760 is the Company's current total market capitalisation, calculated by (i) the total issued share capital of A shares (i.e. 2,559,590,667 shares) of the Company, multiplied by the 5-day average closing price preceding date of the Agreement (including 27 March 2024) (i.e. RMB4.658) plus (ii) the total issued share capital of H shares (i.e. 399,476,000 shares) of the Company, multiplied by the 5-day average closing price preceding date of the New Financial Services Agreement (including 27 March 2024) (i.e. HKD1.8860) and converted to RMB based on medium-price exchange rate published by SAFE on date of the New Financial Services Agreement (i.e. 28 March 2024 at HKD1 = RMB0.90685). 5-day average closing price of H shares : (1.95+1.83+1.91+1.89+1.85)/5=HKD1.8860 5-day average closing price of A shares: (4.76+4.69+4.68+4.66+4.5)/5=RMB4.658
Alternative size test (Note)

(E) Equity capital ratio

9. Number of shares to be issued by the Issuer as consideration (if any) _____ = _____ = _____ %
10. Total number of the Issuer's issued shares immediately before the transaction _____

Please state the source of each figure used for calculating the above percentage ratio and any adjustment(s) made to the figure:

Item 9: N/A
Item 10: N/A
Alternative size test (Note)

Note: Pursuant to Main Board Rule 14.20/ GEM Rule 19.20, listed issuers must seek prior consent of the Exchange to disregard any percentage ratios calculated in accordance with the Listing Rules and substitute it by an alternative size test.

Submitted by:	Vincent Yiu	28/03/2024
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