



September 4, 2025

The Directors  
525-1 Donggang West Road,  
Chengguan District,  
Lanzhou City, Gansu Province,  
The PRC

Dear Sirs,

## **Report on Review of Unaudited Financial Information of the Disposed Assets**

**TO THE BOARD OF DIRECTORS OF BANK OF GANSU CO., LTD.**

甘肅銀行股份有限公司

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

### **Introduction**

We have reviewed the unaudited financial information of the disposed assets of Bank of Gansu Co., Ltd (the "Bank") and its subsidiary (collectively referred to as the "Group") set out in Appendix II of the circular of the Bank dated September 4, 2025 (the "Circular") which comprise the Unaudited Financial Information of the Disposed Assets for the years ended December 31, 2022, 2023 and 2024 and for the six months ended June 30, 2025 (the "Unaudited Financial Information of the Disposed Assets"). The Unaudited Financial Information of the Disposed Assets has been prepared solely for the purpose of inclusion in the Circular to be issued by the Bank in connection with the asset disposal in accordance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited ("Listing Rules") 14.68(2)(a)(i)(A).

The directors of the Bank are responsible for the preparation and presentation of the Unaudited Financial Information of the Disposed Assets in accordance with the basis of preparation set out in Appendix II of the Circular and Listing Rule 14.68(2)(a)(i). The directors of the Bank are also responsible for such internal control as management determines is necessary to enable the preparation of unaudited financial information that is free from material misstatement, whether due to fraud or error. The unaudited financial information does not contain sufficient information to constitute a complete set of financial statements as defined in International Accounting Standard 1 (Revised) "Presentation of Financial Statements" or an interim financial report as defined in International Accounting Standard 34 "Interim Financial Reporting" issued by International Accounting Standards Board. Our responsibility is to express a conclusion on this financial information based on our review.

### **Scope of Review**

We conducted our review in accordance with International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" and with reference to Practice Note 750 "Review of Financial Information under the Hong Kong Listing Rules for a Very Substantial Disposal" issued by the Hong Kong Institute of Certified Public Accountants. A review of the financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the Unaudited Financial Information of the Disposed Assets for the relevant periods is not prepared, in all material respects, in accordance with the basis of preparation set out in Appendix II to the circular "UNAUDITED FINANCIAL INFORMATION OF THE DISPOSED ASSETS".

SHINEWING (HK) CPA Limited  
Certified Public Accountants  
Lee Shun Ming  
Practising Certificate Number: P07068

Hong Kong