

The Board of Directors
Somerley Capital Holdings Limited
20th Floor, China Building
29 Queen's Road Central
Central, Hong Kong

22 October 2026

Dear Sirs,

We refer to the composite document jointly issued by Somerley Capital Holdings Limited (the “**Company**”) and Sky Links Group Limited (the “**Offeror**”) dated 22 October 2026 (the “**Composite Document**”) in relation to the mandatory unconditional cash offers by Eddid Capital Limited and Red Sun Capital Limited for and on behalf of the offeror to acquire all the issued Shares of the Company (other than those already owned and/or agreed to be acquired by the Offeror and the parties acting in concert with it) and to cancel all outstanding options of the Company. Unless the context otherwise requires, all capitalised terms used herein shall have the same meanings as those defined in the Composite Document.

We also refer to the announcement of the Company dated 22 September 2026 (the “**Profit Alert Announcement**”) in relation to the positive profit alert and the below statement made by the Board under the Profit Alert Announcement (the “**Estimated Profit**”):

“...based on a preliminary assessment of the unaudited consolidated management accounts of the Group for the five months ended 31 August 2026, which have not been confirmed, reviewed or audited by the Company’s auditors or audit committee and may be subject to adjustment, and other information currently available to the Group’s management, the Group is expected to report an increased after-tax profit of not less than HK\$2.5 million for the six months ending 30 September 2026 (2025: approximately HK\$0.2 million) (the “Estimated Profit”). The expected increase in profit is primarily driven by an anticipated increase in revenue of not less than HK\$5 million, extending the momentum in corporate financial activities from the previous financial year end. This increase is partially offset by an anticipated increase of around HK\$3 million in total employee benefit costs for the six months ending 30 September 2026 mainly due to higher bonuses associated with the increase in revenue.”

We note that the Estimated Profit constitutes a profit forecast pursuant to Rule 10 of the Takeovers Code.

We have reviewed the Estimated Profit and other relevant information and documents (in particular (i) the unaudited consolidated management accounts of the Group for the five months ended 31 August 2026 with comparative figures for the corresponding period in 2025 (the “**Unaudited Management Accounts & Comparative Figures**”); (ii) the profit forecast of the Group for the month ending 30 September 2026; (iii) the

unaudited consolidated management accounts of the Group for the six months ended 30 September 2025; and (iv) the board memorandum (the “**Board Memorandum**”) prepared by the Board in connection with the unaudited consolidated management accounts of the Group for the five months ended 31 August 2026 and the profit forecast for the month ended 30 September 2026, setting out the principal bases and assumptions adopted in preparing the forecast) which you as the Directors are solely responsible for and discussed with the Company the information and documents (in particular, (i) the Unaudited Management Accounts & Comparative Figures; (ii) the profit forecast of the Group for the month ending 30 September 2026; (iii) the unaudited consolidated management accounts of the Group for the six months ended 30 September 2025; and (iv) the Board Memorandum) provided by the Group which formed the key bases upon the Estimated Profit and the assumptions have been made.

In respect of the accounting policies and calculations concerned, upon which the Estimated Profit has been made, we have considered the report as contained in Appendix III to the Composite Document addressed to the Board from Crowe (HK) CPA Limited, being the auditors of the Company. Crowe (HK) CPA Limited is of the opinion that so far as the accounting policies and calculations are concerned, the Estimated Profit has been properly compiled in accordance with the bases adopted by the Directors as set out in the Profit Alert Announcement and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in the audited consolidated financial statements of the Group for the year ended 31 March 2026.

On the basis of the foregoing, we are of the opinion that the Estimated Profit and the assumptions, for which the Directors are solely responsible for, have been made by the Directors after due care and consideration.

For the purpose of this letter, we have relied on and assumed the accuracy and completeness of all information provided to us and/or discussed with the Group. We have not assumed any responsibility for independently verifying the accuracy and completeness of such information or undertaken any independent evaluation or appraisal of any of the assets or liabilities of the Group. Save as provided in this letter, we do not express any other opinion or views on the Estimated Profit and the assumptions. The Directors remain solely responsible for the Estimated Profit and the assumptions.

Our opinion has been given for the sole purpose of compliance with Note 1(c) to Rules 10.1 and 10.2 and Rule 10.4 of the Takeovers Code and for no other purpose. We do not accept any responsibility to any person(s), other than the Company, in respect of, arising out of, or in connection with this letter.

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Yours faithfully,
For and on behalf of
Amasse Capital Limited



Stephen Lau
Responsible Officer