



14 APR 2026

The Board of Directors
Ling Yui Holdings Limited
Units 1702-03, Stelux House
698 Prince Edward Road East
San Po Kong, Kowloon
HONG KONG

Dear Sirs,

Ling Yui Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”)

Comfort letter on profit forecast for 3 years ending 31 March 2029

We refer to the section headed “Post-completion Matters” as set out in the joint announcement of the Company dated 14 APR 2026 in respect of the Guaranteed Revenue and Guaranteed EBTDA (the “Profit Forecast”).

Directors’ Responsibilities

The Profit Forecast has been prepared by the directors of the Company based on the unaudited consolidated results based on the management accounts of the Group for the year ended 31 March 2026 and a forecast of the consolidated results of the Group for each of the 3 years ending 31 March 2029.

The Company’s directors are solely responsible for the Profit Forecast.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Management (“HKSQM”) 1 “*Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*”, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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Ling Yui Holdings Limited

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Reporting Accountants' Responsibilities

Our responsibility is to express an opinion on the accounting policies and calculations of the Profit Forecast based on our procedures.

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 500 "*Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness*" and with reference to Hong Kong Standard on Assurance Engagements 3000 (Revised) "*Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*" issued by the HKICPA. Those standards require that we plan and perform our work to obtain reasonable assurance as to whether, so far as the accounting policies and calculations are concerned, the Company's directors have properly compiled the Profit Forecast in accordance with the bases and assumptions adopted by the directors and as to whether the Profit Forecast is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group. Our work is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing issued by the HKICPA. Accordingly, we do not express an audit opinion.

Opinion

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Forecast has been properly compiled in accordance with the bases and assumptions adopted by the directors 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 financial statements of the Group for the year ended 31 March 2025.

Yours faithfully,


HLB Hodgson Impey Cheng Limited
Certified Public Accountants
Hong Kong