Private and Confidential

The Board of Directors
Ritamix Global Limited
Room 1910, 19/F, C C Wu Building,
302–308 Hennessy Road,
Wan Chai,
Hong Kong

25 September 2026

Our ref: R0007

Dear Sirs

Ritamix Global Limited (the "Company") and its subsidiaries (collectively referred to as the "Group")Comfort letter on profit forecast for the three financial years ending 31 December 2029

We refer to the section headed "Performance Guarantee" as set out in the joint announcement of the Company dated 25 September 2026 (the "Announcement") in respect of the Guaranteed Revenue and the Aggregate Loss Target (each as defined in the Announcement), which together constitute the Forecast Financial Information (as defined in the Announcement). We understand that the Forecast Financial Information is also to be set out in the composite offer and response document to be despatched to shareholders under Rule 8.2 of the Hong Kong Code on Takeovers and Mergers (the "Takeovers Code") (the "Composite Document"). This letter is written to you pursuant to the terms agreed between us in our engagement letter dated 30 August 2026.

Directors' Responsibilities

The Forecast Financial Information comprises (i) the Guaranteed Revenue, being audited consolidated revenue of the Guaranteed Business of not less than HK$100,000,000 for each of the three financial years ending 31 December 2027, 31 December 2028 and 31 December 2029 (each a "Guaranteed Year"); and (ii) the Aggregate Loss Target, being an aggregate audited consolidated Net Loss of the Guaranteed Business for the three Guaranteed Years, after offsetting the Net Profit of any Guaranteed Year against the Net Loss of any other Guaranteed Year, of not more than HK$50,000,000. The Guaranteed Business, the Net Profit and the Net Loss have the meanings given to them in the Announcement.

The Forecast Financial Information has been prepared by the directors of the Company (the "Directors") from a forecast of the consolidated results of the Group for the three financial years ending 31 December 2029, which has been prepared based on (i) the audited consolidated financial statements of the Group for each of the three years ended 31 December 2025; (ii) the unaudited consolidated results of the Group for the six months ended 30 June 2026 as set out in the announcement of the unaudited interim results of the Group published by the Company on 14 August 2026; and (iii) a forecast of the consolidated results of the Group for the six months ending 31 December 2026 and for each of the three years ending 31 December 2029. The results for the six months ended 30 June 2026 included in the forecast referred to above have not been audited or reviewed by the auditor of the Group.

The Group prepares its consolidated financial statements in Malaysian Ringgit. For the purposes of the Forecast Financial Information, the forecast consolidated revenue and the forecast consolidated results of the Guaranteed Business have been translated into Hong Kong dollars at the exchange rate assumption adopted by the Directors and set out in the section headed "Bases and Assumptions of the Forecast Financial Information" in the Announcement.

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The bases and the principal assumptions upon which the Forecast Financial Information has been prepared, including the commercial assumptions, are set out in the section headed "Bases and Assumptions of the Forecast Financial Information" in the Announcement (the "Assumptions"). The Assumptions are derived from the memorandum of the bases and assumptions upon which that forecast has been prepared, adopted by the Directors by resolution of the Board dated 25 September 2026 (the "Memorandum"). The Directors are solely responsible for the Forecast Financial Information and for the bases and assumptions upon which it has been prepared.

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 behaviour.

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.

We are not the auditor of the Group. We act as reporting accountants to the Company for the purposes of Rule 10.3(b) of the Takeovers Code and Note 1(c) to Rules 10.1 and 10.2 of the Takeovers Code, which contemplate a report by the reporting accountants of the company concerned. The auditor of the Group is Forvis Mazars PLT, Chartered Accountants, Kuala Lumpur, Malaysia, which audited the consolidated financial statements of the Group for each of the three years ended 31 December 2025.

Reporting Accountants' Responsibilities

It is our responsibility to form an opinion, as required by Rule 10 of the Takeovers Code, on the accounting policies and calculations of the Forecast Financial Information and to report our opinion to you.

We confirm that we have reviewed the accounting policies and calculations for the Forecast Financial Information.

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 500 "Reporting on Forecast Financial Informations, 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 Directors have properly compiled the Forecast Financial Information on the basis of the assumptions made by them and as to whether the Forecast Financial Information is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group. Our work consisted primarily of checking the arithmetical accuracy of the compilation of the Forecast Financial Information, considering whether it has been properly compiled in accordance with those bases and assumptions and whether it is presented on a basis consistent with the accounting policies normally adopted by the Group, and obtaining written representations from the Directors.

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This is not an audit engagement. 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. Our work does not extend to the reasonableness or the validity of the bases and assumptions adopted by the Directors, on which we express no opinion. We have relied on the confirmations of the Directors as to the scope of the Guaranteed Business, and as to the basis on which the revenue and the Net Profit or Net Loss of the Guaranteed Business fall to be determined under the sale and purchase agreement referred to in the Announcement, and we express no opinion on those matters. Because the Forecast Financial Information relates to the future and may be affected by unforeseen events, actual results may vary materially from the Forecast Financial Information, and we express no opinion as to whether the Forecast Financial Information will be achieved.

Opinion

In our opinion, so far as the accounting policies and calculations are concerned, the Forecast Financial Information has been properly compiled on the basis of the assumptions made by the Directors as set out in the Assumptions and in the Memorandum, from the forecast of the consolidated results of the Group for the three financial years ending 31 December 2029 referred to above, and that forecast 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 December 2025.

Yours faithfully

WM CPA Limited
Certified Public Accountants
Hong Kong, 25 September 2026

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