Set out below are the unaudited condensed consolidated financial information of Motto Investment Limited and its subsidiaries (collectively the "**Target Group**") which comprises the unaudited consolidated statements of financial position of the Motto Investment Limited as at 31 December 2023, 31 December 2024, 31 December 2025 and 30 June 2026 and the unaudited consolidated statements of profit or loss and other comprehensive income, unaudited consolidated statements of changes in equity and unaudited consolidated statements of cash flows of the Motto Investment Limited for the years ended 31 December 2023, 31 December 2024 and 31 December 2025 and the six months ended 30 June 2026, and certain explanatory notes (altogether the "**Unaudited Financial Information")**

The Unaudited Financial Information has been prepared in accordance with rule 14.68(2)(a)(i)(A) of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited and the basis of preparation as set out in note 2 to the Unaudited Financial Information. The Unaudited Financial Information is prepared by the Directors solely for the purpose of inclusion in this circular in connection with the Disposal. The Company's reporting accountants, Ernst & Young, were engaged to review the Unaudited Financial Information of the Target Group as set out on pages II-2 to II-8 in accordance with Hong Kong 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 is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable the reporting accountants to obtain assurance that the reporting accountants would become aware of all significant matters that might be identified in an audit. Accordingly, the reporting accountants do not express an audit opinion. Based on the review, nothing has come to the reporting accountants' attention that causes them to believe that the Unaudited Financial Information is not prepared, in all material respects, in accordance with the basis of preparation set out in note 2 to the Unaudited Financial Information.

UNAUDITED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Year ended 31 December 2023 HK$'000	Year ended 31 December 2024 HK$'000	Year ended 31 December 2025 HK$'000	Six months ended 30 June 2025 HK$'000	Six months ended 30 June 2026 HK$'000
Revenue	1,830,186	1,805,382	1,999,261	1,005,250	950,786
Cost of sales	(1,254,618)	(1,320,732)	(1,488,782)	(743,698)	(730,296)
Gross profit	575,568	484,650	510,479	261,552	220,490
Other income and gains/(losses), net	4,582	29,233	2,988	(13,589)	(160)
Reversal of impairment/(impairment losses) under expected credit loss model, net of reversal	(427)	(2,731)	454	95	–
Selling and distribution expenses	(69,107)	(69,557)	(78,112)	(40,949)	(43,642)
Administrative expenses	(244,400)	(239,781)	(261,786)	(135,414)	(116,043)
Other operating income/(expenses)	(68,469)	2,185	5,210	–	(20,353)
Other expenses	–	–	–	–	(92,236)
Research and development costs	(53,611)	(51,317)	(45,254)	(28,301)	(28,712)
Finance costs	(22,873)	(22,127)	(20,756)	(10,580)	(9,826)
PROFIT/(LOSS) BEFORE TAX	121,263	130,555	113,223	32,814	(90,482)
Income tax credit/(expense)	55,225	(20,069)	(20,020)	(15,424)	(3,425)
PROFIT/(LOSS) FOR THE YEAR/PERIOD	176,488	110,486	93,203	17,390	(93,907)
OTHER COMPREHENSIVE INCOME/(LOSS)					
Item that may be reclassified subsequently to profit or loss:					
Exchange differences on translation of foreign operations	7,983	(21,987)	35,278	47,688	2,628
Reclassification adjustment for a deregistration of a subsidiary	–	–	2,384	–	–
Item that will not be reclassified subsequently to profit or loss:					
Actuarial gains on defined benefit plans, net of tax	590	6,855	4,405	–	–
Remeasurement of defined benefit plans, net of tax	–	–	–	–	2,712
Other comprehensive income/(loss) for the year/period, net of tax	8,573	(15,132)	42,067	47,688	5,340
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR/PERIOD	185,061	95,354	135,270	65,078	(88,567)

UNAUDITED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	31 December 2023	31 December 2024	31 December 2025	30 June 2026
	HK$'000	*HK$'000*	*HK$'000*	*HK$'000*
NON-CURRENT ASSETS				
Property, plant and equipment	499,564	499,113	509,817	504,800
Right-of-use assets	252,384	245,426	233,711	229,558
Goodwill	311,044	307,723	311,680	313,342
Other intangible assets	743,368	733,951	748,317	741,288
Equity investments designated at fair value through other comprehensive income	2,343	2,331	2,336	2,350
Deferred tax assets	76,791	73,028	64,268	65,278
Defined benefit plan assets	–	8,966	14,522	14,436
Total non-current assets	1,885,494	1,870,538	1,884,651	1,871,052
CURRENT ASSETS				
Inventories	645,985	786,250	785,029	808,412
Trade receivables	129,444	123,776	165,174	212,350
Contract assets	24,187	8,853	7,937	11,041
Amount due from a fellow subsidiary	6,957	15,830	11,505	9,413
Prepayments, deposits and other receivables	42,264	44,150	34,091	19,014
Time deposits	163,326	12,258	–	2,525
Cash and cash equivalents	226,045	202,347	304,022	346,439
Total current assets	1,238,208	1,193,464	1,307,758	1,409,194
CURRENT LIABILITIES				
Trade payables	140,790	131,868	109,043	149,429
Other payables, accruals and provisions	269,210	245,682	263,760	380,735
Amount due to a fellow subsidiary	272	–	25,237	200
Amount due to an intermediate holding company	25,117	24,639	–	–
Amount due to the immediate holding company	1,939,499	1,762,238	1,793,105	1,825,072
Lease liabilities	7,149	7,930	9,178	9,958
Contract liabilities	18,943	24,247	36,163	38,555
Tax payable	5,975	5,015	4,731	3,137
Total current liabilities	2,406,955	2,201,619	2,241,217	2,407,086
NET CURRENT LIABILITIES	(1,168,747)	(1,008,155)	(933,459)	(997,892)
TOTAL ASSETS LESS CURRENT LIABILITIES	716,747	862,383	951,192	873,160

	31 December 2023	31 December 2024	31 December 2025	30 June 2026
	HK$'000	*HK$'000*	*HK$'000*	*HK$'000*
NON-CURRENT LIABILITIES				
Lease liabilities	282,199	280,661	274,149	272,469
Defined benefit plan obligations	2,927	4,525	1,132	1,141
Contract liabilities	65,369	86,790	112,547	123,527
Provisions	37,743	40,920	42,687	47,028
Loans from the immediate holding company	398,584	417,174	345,770	345,025
Pillar Two tax liabilities	–	–	3,080	3,080
Deferred tax liabilities	9,581	16,615	20,859	18,489
Total non-current liabilities	796,403	846,685	800,224	810,759
Net assets/(liabilities)	(79,656)	15,698	150,968	62,401
EQUITY				
Share capital	528,550	528,550	528,550	528,550
Accumulated losses and other reserves	(608,206)	(512,852)	(377,582)	(466,149)
Total equity/(deficiency in assets)	(79,656)	15,698	150,968	62,401

UNAUDITED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	Share capital	Reserve fund	Translation reserve	Accumulated losses	Total equity/ (Deficiency in assets)
	HK$'000	*HK$'000*	*HK$'000*	*HK$'000*	*HK$'000*
At 1 January 2023	528,550	222	949	(794,438)	(264,717)
Profit for the year	–	–	–	176,488	176,488
Other comprehensive income for the year:					
Exchange differences on translation of foreign operations	–	–	7,983	–	7,983
Actuarial gains on defined benefit plans, net of tax	–	–	–	590	590
At 31 December 2023 and 1 January 2024	528,550	222*	8,932*	(617,360)*	(79,656)
Profit for the year	–	–	–	110,486	110,486
Other comprehensive income for the year:					
Exchange differences on translation of foreign operations	–	–	(21,987)	–	(21,987)
Actuarial gains on defined benefit plans, net of tax	–	–	–	6,855	6,855
At 31 December 2024 and 1 January 2025	528,550	222*	(13,055)*	(500,019)*	15,698
Profit for the year	–	–	–	93,203	93,203
Other comprehensive income for the year:					
Exchange differences on translation of foreign operations	–	–	35,278	–	35,278
Deregistration of a subsidiary	–	(222)	2,384	222	2,384
Actuarial gains on defined benefit plans, net of tax	–	–	–	4,405	4,405
At 31 December 2025 and 1 January 2026	528,550	–*	24,607*	(402,189)*	150,968
Loss for the period	–	–	–	(93,907)	(93,907)
Other comprehensive income for the period:					
Exchange differences on translation of foreign operations	–	–	2,628	–	2,628
Remeasurement of defined benefit plans, net of tax	–	–	–	2,712	2,712
At 30 June 2026	528,550	–*	27,235*	(493,384)*	62,401
At 1 January 2025	528,550	222*	(13,055)*	(500,019)*	15,698
Profit for the period	–	–	–	17,390	17,390
Other comprehensive income for the period:					
Exchange differences on translation of foreign operations	–	–	47,688	–	47,688
At 30 June 2025	528,550	222	34,633	(482,629)	80,776

* *These reserve accounts comprise the accumulated losses and other reserves of HK$466,149,000 (2025: HK$377,582,000; 2024: HK$512,852,000; 2023: HK$608,206,000) in the consolidated statements of financial position.*

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS

	Year ended 31 December 2023	Year ended 31 December 2024	Year ended 31 December 2025	Six months ended 30 June 2025	Six months ended 30 June 2026
	HK$'000	*HK$'000*	*HK$'000*	*HK$'000*	*HK$'000*
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit/(loss) before tax	121,263	130,555	113,223	32,814	(90,482)
Adjustments for:					
Bank interest income	(5,291)	(2,677)	(1,690)	(467)	(2,440)
Finance costs	22,873	22,127	20,756	10,580	9,826
Depreciation of property, plant and equipment	31,513	37,456	41,996	20,867	21,337
Depreciation of right-of-use assets	14,472	14,157	14,647	7,269	7,603
Amortisation of other intangible assets	40,926	40,327	39,060	19,891	19,242
Write-down/(reversal of write-down) of inventories	(17,482)	20,478	(8,248)	(11,537)	3,788
Impairment losses/(reversal of impairment loss) under expected credit loss model, net of reversal	427	2,731	(454)	(95)	–
Write off of other intangible assets	–	–	–	–	4,684
Loss/(gain) on disposal of property, plant and equipment	18,749	(5)	(88)	(3)	–
	227,450	265,149	219,202	79,319	(26,442)
Decrease/(increase) in inventories	(104,152)	(164,264)	34,962	(26,274)	(23,355)
Decrease/(increase) in trade receivables	(32,315)	2,906	(64,714)	(51,100)	(40,492)
Movement in balances with fellow subsidiaries, net	20,668	(11,540)	4,942	(5,740)	2,374
Decrease/(increase) in prepayments, deposits and other receivables	(15,865)	(2,586)	19,044	(3,663)	17,964
Decrease/(increase) in contacts assets	(24,187)	15,263	940	(4,363)	(3,038)
Increase/(decrease) in trade payables	2,339	(6,302)	(40,285)	4,912	34,847
Increase/(decrease) in other payable, accruals and provisions	63,841	(20,009)	24,738	7,189	141,639
Increase in contract liabilities	31,043	27,738	36,636	24,568	12,365
Movement in balances with defined benefit plans	(113)	(531)	(1,849)	196	197
Cash generated from operations	168,709	105,824	233,616	25,044	116,059
Interest paid	(13,373)	(13,200)	(13,170)	(6,553)	(6,430)
Taxes paid	(9,310)	(5,714)	(5,062)	(4,041)	(2,955)
Net cash flows from operating activities	146,026	86,910	215,384	14,450	106,674
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from withdrawal of time deposits with original maturity over three months	95,130	178,031	24,813	12,258	–
Placements of new time deposits with original maturity over three months	(186,876)	(27,285)	(12,555)	(12,555)	(2,525)
Interest received	3,489	2,966	1,899	559	2,476
Purchase of items of property, plant and equipment	(69,655)	(44,213)	(42,694)	(21,098)	(14,533)
Purchase of intangible assets	(26,260)	(43,640)	(33,165)	(15,101)	(15,504)
Proceeds on disposal of items of property, plant and equipment	1,569	439	390	3	–
Net cash flows from/(used in) investing activities	(182,603)	66,298	(61,312)	(35,934)	(30,086)

	Year ended 31 December 2023	Year ended 31 December 2024	Year ended 31 December 2025	Six months ended 30 June 2025	Six months ended 30 June 2026
	HK$'000	*HK$'000*	*HK$'000*	*HK$'000*	*HK$'000*
CASH FLOWS FROM FINANCING ACTIVITIES					
Principle portion of lease payments	(7,620)	(7,695)	(8,310)	(3,940)	(4,728)
Advances from an immediate holding company	147,822	78,015	30,867	66,604	–
Repayment to an immediate holding company	(87,228)	(243,104)	(80,642)	(46,512)	(5,095)
Advance from/(repayment to) a fellow subsidiary	272	(272)	–	–	(25,342)
Advances from/(repayment to) an intermediate holding company	(1,288)	779	(1,880)	(2,391)	–
Interest paid	–	–	(4)	–	–
Net cash flows from/(used in) financing activities	51,958	(172,277)	(59,969)	13,761	(35,165)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	15,381	(19,069)	94,103	(7,723)	41,423
Cash and cash equivalents at beginning of year/period	208,268	226,045	202,347	202,347	304,022
Effect of foreign exchange rate changes, net	2,396	(4,629)	7,572	9,749	994
CASH AND CASH EQUIVALENTS AT END OF YEAR/PERIOD	226,045	202,347	304,022	204,373	346,439
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS					
Cash and bank balances	222,208	195,506	290,195	191,091	325,093
Non-pledged time deposits with original maturity of less than three months when acquired	3,837	6,841	13,827	13,282	21,346
	226,045	202,347	304,022	204,373	346,439

1. CORPORATE INFORMATION

Motto Investment Limited (the "**Target Company**") is a limited liability company incorporated in British Virgin Islands ("**BVI**") and together with its subsidiaries (collectively, the "**Target Group**"). The principal activity of the Target Company is investment holding. The address of its registered office is located at Morgan & Morgan Building, Pasea Estate, Road Town, Tortola, British Virgin Islands.

During the three years ended 31 December 2023, 2024 and 2025 and the six months ended 30 June 2026, the Target Group was mainly involved in the general aviation aircraft piston engine business.

The Target Company is a wholly-owned subsidiary of Continental Aerospace Technologies Holding Limited ("**CATH**"), an exempted company incorporated in Bermuda with limited liability and with its shares listed on The Stock Exchange of Hong Kong Limited. In the opinion of the CATH's directors, the ultimate holding company of the Target Company is Aviation Industry Corporation of China, Ltd., which is incorporated in the People's Republic of China (the "**PRC**").

2. BASIS OF PREPARATION

The unaudited consolidated financial information of the Target Group for the years ended 31 December 2023, 2024 and 2025, and the six months ended 30 June 2026 has been prepared in accordance with Rule 14.68(2)(a)(i) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited, and solely for the purpose of inclusion in this circular.

The amounts included in the Unaudited Financial Information have been recognised and measured in accordance with the relevant accounting policies of CATH, which conform with HKFRS Accounting Standards (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards and Interpretations) as issued by the Hong Kong Institute of Certified Public Accountants (the "**HKICPA**"). The Unaudited Financial Information has been prepared under the historical cost convention, except for equity investments designated at fair value through other comprehensive income which have been measured at fair value, and is presented in Hong Kong dollar. All values are rounded to the nearest thousand (HK$'000) except when otherwise indicated.

The Unaudited Financial Information does not contain sufficient information to constitute a complete set of financial statements as defined in Hong Kong Accounting Standard 1 *Presentation of Financial Statements* nor a set of condensed financial statements as defined in Hong Kong Accounting Standard 34 *Interim Financial Reporting* as issued by the HKICPA, and should be read in conjunction with the relevant published annual consolidated financial statements of CATH.