

Our Ref: SCH2283/RAC/VS/ml/CH1275/26

22 October 2026

Crowe (HK) CPA Limited
Certified Public Accountants
9/F., Leighton Centre
77 Leighton Road
Causeway Bay
Hong Kong

Dear Sirs

**Somerley Capital Holdings Limited (the “Company”)
and its subsidiaries (collectively the “Group”)
Forecast of results for the six months ending 30 September 2026**

We refer to the forecast of the consolidated results of the Company and its subsidiaries (the “Group”) for the six months ending 30 September 2026 (the “Estimated Profit”). The Estimated Profit has been prepared to enable the directors of the Company to make the following statement set forth in the positive profit alert announcement of the Company dated 22 September 2026 (“Profit Alert Announcement”).

“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. 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.”

Directors’ Responsibilities

The Estimated Profit 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 five months ended 31 August 2026 and a forecast of the consolidated results of the Group for the remaining one month ending 30 September 2026.

The Company’s directors are solely responsible for the Estimated Profit and the assumptions.

Our Independence and Quality Control

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.

The firm applies Hong Kong Standard on Quality Management 1, 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.

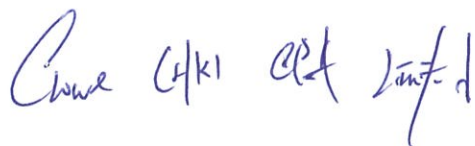
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Reporting Accountants' Responsibilities

Our responsibility is to express an opinion on the accounting policies and calculations of the Estimated Profit 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 Estimated Profit in accordance with the bases adopted by the directors and as to whether the Estimated Profit 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 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.



Crowe (HK) CPA Limited
Certified Public Accountants
Hong Kong, 22 October 2026

Chiu Lung Sang
Practising Certificate Number P08091