

28 April 2025

The Board of Directors  
Microwave Group Limited  
Room 1701, 17/F, BEA Tower  
Millennium City 5  
418 Kwun Tong Road  
Kwun Tong  
Kowloon, Hong Kong

Dear Sirs,

**Microwave Group Limited (the "Company")**

**Profit Estimate for Year Ended 31 March 2025**

We refer to the estimate of the profit before taxation of the Company and its subsidiaries (collectively referred to as the "Group") for the year ended 31 March 2025 (the "Profit Estimate") set forth in section headed "Material Change" in Appendix II "Financial Information of the Group" to the composite document jointly issued by Weiye Holdings Group Limited and the Company dated 28 April 2025 in connection with the voluntary conditional cash offer by Astrum Capital Management Limited for and on behalf of Weiye Holdings Group Limited to acquire all the issued share of the Company (the "Composite Document").

The Profit Estimate has been prepared by the directors of the Company and constitutes a profit forecast under Rule 10 of the Code on Takeovers and Mergers issued by the Securities and Futures Commission.

**Directors' Responsibilities**

The Profit Estimate has been prepared by the directors of the Company based on the unaudited consolidated management accounts of the Group for the year ended 31 March 2025.

The Company's directors are solely responsible for the Profit Estimate.

**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 (the "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" issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Reporting Accountants' Responsibilities**

Our responsibility is to express an opinion on the accounting policies and calculations of the Profit Estimate 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 Estimate in accordance with the bases adopted by the directors and as to whether the Profit Estimate 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 Estimate has been properly compiled and 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 2024.

Yours faithfully,



**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong