The Board of Directors
Maxicity Holdings Limited
Room 302, 3/F,
Tower 1, Magnet Place,
77–81 Container Port Road,
Kwai Fong,
Hong Kong

21 July 2026

Dear Sirs,

We refer to the composite document to be jointly issued by Maxicity Holdings Limited (the "**Company**") and GreenAir Energy Global Limited (the "**Offeror**") on or around 23 July 2026 (the "**Composite Document**") in relation to the mandatory unconditional cash offer by Lego Securities Limited for and on behalf of the Offeror to acquire all the issued shares of the Company (other than those already owned and/or agreed to be acquired by the Offeror and parties acting in concert with it). Unless the context otherwise requires, all capitalised terms used herein shall have the same meanings as those defined in the Composite Document.

We refer to the Composite Document of the Company to be issued on or around 23 July 2026 in relation to the below statement made by the Board under the Composite Document (the "**Statement**"):

*"Based on such management accounts, the NAV of the Group as at 31 May 2026 and as at the Completion Date was approximately HK$105.0 million and HK$99.5 million, respectively."*

We note that the Statement constitutes profit forecasts pursuant to Rule 10 of the Takeovers Code (the "**Information**").

We have reviewed the Statement and other relevant information and documents (in particular the unaudited consolidated management accounts of the Group as at 31 May 2026 and as at 22 June 2026 (the "**Unaudited Management Accounts**")) which you as the Directors are solely responsible for and discussed with the Company the information and documents (in particular, the Unaudited Management Accounts) provided by the Group which formed the key bases upon the Statement have been made.

In respect of the accounting policies and calculations concerned, upon which the Statement has been made, we have considered the report as contained in Appendix V to the Composite Document addressed to the Board from LIF & Wong CPA Limited, being the consultant accountant of the Company. LIF & Wong CPA Limited is of the opinion that so far as the accounting policies and calculations are concerned, the Information has been properly compiled in accordance with the bases 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 consolidated financial statements of the Group for the year ended 31 December 2025.

On the basis of (i) the Unaudited Management Accounts and other relevant documents, and (ii) the opinion from LIF & Wong CPA Limited as contained in Appendix V to the Composite Document in relation to the accounting policies and calculations of the Information, we are of the opinion that the Statement, for which the Directors are solely responsible for, have been made by the Directors after due care and consideration.

For the purpose of this letter, we have relied on and assumed the accuracy and completeness of all information provided to us and/or discussed with the Group. We have not assumed any responsibility for independently verifying the accuracy and completeness of such information or undertaken any independent evaluation or appraisal of any of the assets or liabilities of the Group. Save as provided in this letter, we do not express any other opinion or views on the Statement. The Directors remain solely responsible for the Statement.

Our opinion has been given for the sole purpose of compliance with Note 1(c) to Rules 10.1 and 10.2 and Rule 10.4 of the Takeovers Code and for no other purpose. We do not accept any responsibility to any person(s), other than the Company, in respect of, arising out of, or in connection with this letter.

Yours faithfully,
For and on behalf of
**Aurelius Corporate Finance Limited**

Matthew Leung
Managing Director

Sumwing Shum
Managing Director