Ernst & Young
27/F, One Taikoo Place
979 King's Road
Quarry Bay, Hong Kong

安永會計師事務所
香港鰂魚涌英皇道979號
太古坊一座27樓

Tel 電話: +852 2846 9888
Fax 傳真: +852 2868 4432
ey.com

31 August 2026

The Board of Directors
Continental Aerospace Technologies Holding Limited
Victoria Place, 5th Floor
31 Victoria Street
Hamilton HM 10, Bermuda

Dear Sirs,

Profit estimate for the years ended 31 December 2023, 2024, 2025 and for the six months ended 30 June 2025 and 2026

We refer to the "Profit Estimate", which consists of the estimate of (i) the unaudited profit before tax and profit after tax of the Motto Investment Limited (the "**Target Company**") and its subsidiaries (collectively, the "**Target Group**") for the years ended 31 December 2024 and 2025 as set forth in the announcement of Continental Aerospace Technologies Holding Limited (the "**Company**") dated 5 June 2026 (the "**Announcement**"); and (ii) the unaudited profit/(loss) before tax and profit/(loss) for the year/period of the Target Group for the years ended 31 December 2023, 2024 and 2025, and for the six months ended 30 June 2025 and 2026 as set forth in the circular of the Group dated 31 August 2026 (the "**Circular**") in relation to the disposal of the Target Group by the Company. The Profit Estimate is required to be reported on 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 (the "Directors") based on the unaudited financial information of the Target Group for the years ended 31 December 2023, 2024 and 2025, and for the six months ended 30 June 2025 and 2026. The Company's directors are solely responsible for the Profit Estimate.

EY 安永

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants as 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.

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* as 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 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 Company and its subsidiaries (collectively, 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.

EY 安永

Opinion

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Estimate has been properly compiled in accordance with the bases adopted by the Directors as set out in the Announcement and the Circular 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 2023, 2024 and 2025.

Yours faithfully,

Ernst & Young

Certified Public Accountants
Hong Kong
31 August 2026