

Our Ref: CO11 25MT/RV

20 August 2025

The Directors
Cybernaut International Holdings Company Limited
Unit 1002, Capital Centre,
151 Gloucester Road,
Wanchai,
Hong Kong

Dear Sirs,

We refer to the circular dated 20 August 2025 in connection with the proposed acquisition of Newsbaba LTD and its subsidiaries by Cybernaut International Holdings Company Limited (the "Company") (the "Circular"), a final proof of which is attached and initialled by us on its front cover for the purpose of identification.

Our engagement to prepare this letter has been performed in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 200, *Accountants' Reports on Historical Financial Information in Investment Circulars* issued by the Hong Kong Institute of Certified Public Accountants.

We hereby consent to the inclusion of our accountant's report dated 20 August 2025, in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,



Beijing Xinghua Caplegend CPA Limited
Certified Public Accountants
Yeung Chun Wa
Practising Certificate Number: PO8421
Hong Kong
20 August 2025