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## A. UNAUDITED PRO FORMA FINANCIAL INFORMATION OF THE REMAINING GROUP

### 1. Introduction

The following is the unaudited pro forma financial information of Nanjing Sample Technology Company Limited\* 南京三寶科技股份有限公司 (the “**Company**”) and its subsidiaries (collectively referred to as the “**Group**”), comprising the unaudited pro forma consolidated net assets statement as at 30 June 2025 and the unaudited pro forma consolidated statement of profit or loss, unaudited pro forma consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2024 and related notes (collectively, the “**Unaudited Pro Forma Financial Information**”).

The Unaudited Pro Forma Financial Information is prepared by the directors of the Company in accordance with Paragraph 4.29 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “**Listing Rules**”) and with reference to Accounting Guideline 7 “Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars” issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”), for the purpose of illustrating the effect of the proposed disposal of the Sale Assets (the “**Proposed Disposal**”) as described in the section headed “Letter from the Board” in this circular. The Group excluding the Sale Assets upon the completion of the Proposed Disposal is referred to as the “**Remaining Group**”.

The Unaudited Pro Forma Financial Information presented below is prepared to illustrate (i) the financial position of the Group as at 30 June 2025 as if the Proposed Disposal had been completed on 30 June 2025; and (ii) the statement of profit or loss and the statement of profit or loss and other comprehensive income of the Remaining Group for the year ended 31 December 2024 as if the Proposed Disposal had been completed on 1 January 2024.

The Unaudited Pro Forma Financial Information of the Remaining Group is based upon the consolidated financial information of the Group for year ended 31 December 2024, which has been derived from the Company’s published annual report for the year ended 31 December 2024 and the consolidated financial information of the Group for the six months ended 30 June 2025, which has been derived from the Company’s published interim report for the six months ended 30 June 2025, after taking pro forma adjustments as summarised in the accompanying notes that are clearly shown explained, factually supportable and directly attributable to the Proposed Disposal.

The Unaudited Pro Forma Financial Information has been prepared for illustrative purposes only and is based on certain assumptions, estimates and current available information. Accordingly, because of its hypothetical nature, it may not give a true picture of the financial results and financial position of the Remaining Group had the Proposed Disposal been completed as at the specified dates or any other dates.

The Unaudited Pro Forma Financial Information should be read in conjunction with the historical financial information of the Group as set out in the published annual report of the Company for year ended 31 December 2024 or the published interim report of the Company for the six months ended 30 June 2025 and other financial information included elsewhere in this circular.

**2. Unaudited Pro Forma Consolidated Net Asset Statement of the Remaining Group at 30 June 2025**  
(Expressed in RMB)

|                                     | <b>The Group as at<br/>30 June 2025</b> | <b>Pro forma<br/>adjustments</b> | <b>The Remaining<br/>Group as at 30<br/>June 2025</b> |
|-------------------------------------|-----------------------------------------|----------------------------------|-------------------------------------------------------|
|                                     | <i>RMB</i>                              | <i>RMB</i>                       | <i>RMB</i>                                            |
|                                     | <i>Note (a)</i>                         | <i>Note (b)</i>                  |                                                       |
| Cash at bank and on hand            | 133,771,922.44                          |                                  | 133,771,922.44                                        |
| Bills receivable                    | 5,608,820.54                            |                                  | 5,608,820.54                                          |
| Accounts receivable                 | 172,594,132.78                          | 186,940,000.00                   | 359,534,132.78                                        |
| Prepayments                         | 13,405,610.05                           |                                  | 13,405,610.05                                         |
| Other receivables                   | 728,280,210.88                          |                                  | 728,280,210.88                                        |
| Inventories                         | 13,827,632.28                           |                                  | 13,827,632.28                                         |
| Contract assets                     | 360,166,669.63                          |                                  | 360,166,669.63                                        |
| Other current assets                | 62,938,206.55                           |                                  | 62,938,206.55                                         |
| <b>Total current assets</b>         | <b>1,490,593,205.15</b>                 | <b>186,940,000.00</b>            | <b>1,677,533,205.15</b>                               |
| Long-term equity investments        | 10,154,577.39                           |                                  | 10,154,577.39                                         |
| Other equity instruments investment | 42,712,749.75                           |                                  | 42,712,749.75                                         |
| Other non-current financial assets  | 102,488,586.57                          |                                  | 102,488,586.57                                        |
| Investment property                 | 422,191,100.00                          | -156,879,200.00                  | 265,311,900.00                                        |
| Fixed assets                        | 51,229,275.15                           |                                  | 51,229,275.15                                         |
| Construction in progress            | 3,610,821.69                            |                                  | 3,610,821.69                                          |
| Intangible assets                   | 4,451,974.83                            |                                  | 4,451,974.83                                          |
| Long-term deferred expenses         | 75,346.77                               |                                  | 75,346.77                                             |
| Deferred income tax assets          | 125,448,113.69                          |                                  | 125,448,113.69                                        |
| Other non-current assets            | 8,000,000.00                            |                                  | 8,000,000.00                                          |
| <b>Total non-current assets</b>     | <b>770,362,545.84</b>                   | <b>-156,879,200.00</b>           | <b>613,483,345.84</b>                                 |
| <b>TOTAL ASSETS</b>                 | <b>2,260,955,750.99</b>                 | <b>30,060,800.00</b>             | <b>2,291,016,550.99</b>                               |

|                                                                 | <b>The Group as at<br/>30 June 2025</b> | <b>Pro forma<br/>adjustments</b> | <b>The Remaining<br/>Group as at 30<br/>June 2025</b> |
|-----------------------------------------------------------------|-----------------------------------------|----------------------------------|-------------------------------------------------------|
|                                                                 | <i>RMB</i>                              | <i>RMB</i>                       | <i>RMB</i>                                            |
|                                                                 | <i>Note (a)</i>                         | <i>Note (b)</i>                  |                                                       |
| Short-term borrowings                                           | 436,770,000.00                          |                                  | 436,770,000.00                                        |
| Accounts payable                                                | 360,880,738.57                          | 157,822.86                       | 361,038,561.43                                        |
| Contract liabilities                                            | 78,321,541.28                           |                                  | 78,321,541.28                                         |
| Securities underwriting Employees benefits payable              | 13,758,864.72                           |                                  | 13,758,864.72                                         |
| Taxes payable                                                   | 4,136,127.54                            | 67,460,019.28                    | 71,596,146.82                                         |
| Other payables                                                  | 49,343,120.26                           |                                  | 49,343,120.26                                         |
| Non-current liabilities due within 1 year                       | 7,400,000.00                            |                                  | 7,400,000.00                                          |
| Other current liabilities                                       | <u>1,806,649.17</u>                     |                                  | <u>1,806,649.17</u>                                   |
| <b>Total current liabilities</b>                                | <u>952,417,041.54</u>                   | 67,617,842.14                    | <u>1,020,034,883.68</u>                               |
| Long-term borrowings                                            | 67,150,000.00                           |                                  | 67,150,000.00                                         |
| Deferred income                                                 | 1,554,608.52                            |                                  | 1,554,608.52                                          |
| Deferred income tax liabilities                                 | <u>33,990,766.06</u>                    | -19,310,028.06                   | <u>14,680,738.00</u>                                  |
| <b>Total non-current liabilities</b>                            | <u>102,695,374.58</u>                   | -19,310,028.06                   | <u>83,385,346.52</u>                                  |
| <b>Total liabilities</b>                                        | <u>1,055,112,416.12</u>                 | 48,307,814.08                    | <u>1,103,420,230.20</u>                               |
| Share capital                                                   | 792,058,500.00                          |                                  | 792,058,500.00                                        |
| Capital reserves                                                | 80,999,419.73                           |                                  | 80,999,419.73                                         |
| Other comprehensive income                                      | 109,088,826.81                          | -19,598,874.57                   | 89,489,952.24                                         |
| Surplus reserves                                                | 108,136,584.74                          |                                  | 108,136,584.74                                        |
| Undistributed profits                                           | 106,890,844.14                          | 1,351,860.49                     | 108,242,704.63                                        |
| Total equity attributable to shareholders of the parent company | 1,197,174,175.42                        | -18,247,014.08                   | 1,178,927,161.34                                      |
| Minority interest                                               | <u>8,669,159.45</u>                     |                                  | <u>8,669,159.45</u>                                   |
| <b>Total shareholders' equity</b>                               | <u>1,205,843,334.87</u>                 | -18,247,014.08                   | <u>1,187,596,320.79</u>                               |
| <b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>               | <u><u>2,260,955,750.99</u></u>          | 30,060,800.00                    | <u><u>2,291,016,550.99</u></u>                        |

**3. Unaudited Pro Forma Consolidated Statement of Profit or Loss of the Remaining Group for the year ended 31 December 2024**  
(Expressed in RMB)

|                                                                                                               | The Group for<br>the year ended<br>31 December<br>2024<br>RMB<br>Note (a) | Pro forma adjustments<br>RMB<br>Note (c) |               | The Remaining<br>Group for the<br>year ended 31<br>December 2024<br>RMB<br>Note (d) |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|---------------|-------------------------------------------------------------------------------------|
| <b>I. Operating income</b>                                                                                    | 439,871,713.59                                                            | 178,038,095.24                           | -1,665,464.10 | 616,244,344.72                                                                      |
| Less: operating cost                                                                                          | 375,625,654.92                                                            | 28,145,679.60                            |               | 403,771,334.52                                                                      |
| Tax and surcharges                                                                                            | 3,826,249.15                                                              | 58,558,114.52                            | -541,967.50   | 61,842,396.17                                                                       |
| Selling expenses                                                                                              | 37,439,448.90                                                             |                                          |               | 37,439,448.90                                                                       |
| Administrative expenses                                                                                       | 29,841,757.25                                                             | 157,822.86                               | -27,674.81    | 29,971,905.30                                                                       |
| R&D expenses                                                                                                  | 19,155,472.26                                                             |                                          |               | 19,155,472.26                                                                       |
| Financial expenses                                                                                            | 26,899,765.69                                                             |                                          |               | 26,899,765.69                                                                       |
| Add: Other income                                                                                             | 507,412.98                                                                |                                          |               | 507,412.98                                                                          |
| Investment income (losses are<br>represented by “-”)                                                          | 1,296,627.18                                                              |                                          |               | 1,296,627.18                                                                        |
| Gain from changes in fair<br>value (losses are represented<br>by “-”)                                         | -7,237,889.85                                                             | -99,754,946.12                           | -5,921,074.79 | -112,913,910.76                                                                     |
| Credit impairment loss (losses<br>are represented by “-”)                                                     | -136,875,673.87                                                           |                                          |               | -136,875,673.87                                                                     |
| Asset impairment loss (losses<br>are represented by “-”)                                                      | -214,720,181.52                                                           |                                          |               | -214,720,181.52                                                                     |
| <b>II. Operating profit (losses are<br/>represented by “-”)</b>                                               | -409,946,339.66                                                           | -8,578,467.86                            | -7,016,896.58 | -425,541,704.11                                                                     |
| Add: Non-operating income                                                                                     | 16,763.84                                                                 |                                          |               | 16,763.84                                                                           |
| Less: Non-operating expenses                                                                                  | 55,067,766.99                                                             |                                          |               | 55,067,766.99                                                                       |
| <b>III. Total profit (total losses are<br/>represented by “-”)</b>                                            | -464,997,342.81                                                           | -8,578,467.86                            | -7,016,896.58 | -480,592,707.26                                                                     |
| Less: Income tax expense                                                                                      | -44,247,947.58                                                            | -14,963,241.92                           | -888,161.22   | -60,099,350.72                                                                      |
| <b>IV. Net profit (net losses are<br/>represented by “-”)</b>                                                 | -420,749,395.23                                                           | 6,384,774.06                             | -6,128,735.36 | -420,493,356.54                                                                     |
| Classified by the attribution of the<br>ownership                                                             |                                                                           |                                          |               |                                                                                     |
| 1. Net profit attributable to<br>shareholders of the parent<br>company (net losses are<br>represented by “-”) | -420,592,151.70                                                           | 6,384,774.06                             | -6,128,735.36 | -420,336,113.01                                                                     |
| 2. Profit or loss attributable to<br>minority shareholders (net<br>losses are represented by “-”)             | -157,243.53                                                               |                                          |               | -157,243.53                                                                         |

**4. Unaudited Pro Forma Consolidated Statement of Profit or Loss and Other Comprehensive Income of the Remaining Group for the year ended 31 December 2024**  
(Expressed in RMB)

|                                                                                             | The Group for<br>the year ended<br>31 December<br>2024<br>RMB<br>Note (a) | Pro forma adjustments<br>RMB<br>Note (c) |               | The Remaining<br>Group for the<br>year ended 31<br>December 2024<br>RMB<br>Note (d) |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------|---------------|-------------------------------------------------------------------------------------|
| <b>I. Net profit (net losses are represented by “-”)</b>                                    | -420,749,395.23                                                           | 6,384,774.06                             | -6,128,735.36 | -420,493,356.54                                                                     |
| <b>II. Net other comprehensive income after tax</b>                                         | 6,188,811.17                                                              | -19,598,874.57                           |               | -13,410,063.40                                                                      |
| Net other comprehensive income after tax attributable to shareholders of the parent company | 6,188,811.17                                                              | -19,598,874.57                           |               | -13,410,063.40                                                                      |
| (I) Other comprehensive income which cannot be reclassified to profit and loss              | 5,331,598.96                                                              |                                          |               | 5,331,598.96                                                                        |
| Changes in fair value of other equity instruments investment                                | 5,331,598.96                                                              |                                          |               | 5,331,598.96                                                                        |
| (II) Other comprehensive income which can be reclassified to profit and loss                | 857,212.21                                                                | -19,598,874.57                           |               | -18,741,662.36                                                                      |
| (1) Translation difference of financial statements in foreign currencies                    | 857,212.21                                                                |                                          |               | 857,212.21                                                                          |
| (2) Others                                                                                  |                                                                           | -19,598,874.57                           |               | -19,598,874.57                                                                      |
| <b>III. Total comprehensive income</b>                                                      | -414,560,584.06                                                           | -13,214,100.51                           | -6,128,735.36 | -433,903,419.94                                                                     |
| (I) Total comprehensive income attributable to shareholders of the parent company           | -414,403,340.53                                                           | -13,214,100.51                           | -6,128,735.36 | -433,746,176.41                                                                     |
| (II) Total comprehensive income attributable to minority shareholders                       | -157,243.53                                                               |                                          |               | -157,243.53                                                                         |

Notes to the Unaudited Pro Forma Financial Information of the Remaining Group:

- (a) The unadjusted consolidated statement of financial position of the Group as at 30 June 2025 is extracted from the Company’s published interim report for the six months ended 30 June 2025. The unadjusted consolidated statement of profit or loss and unadjusted consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2024 are extracted from the Company’s published annual report for the year ended 31 December 2024.

- (b) The adjustment represents the financial impacts of the Proposed Disposal as if it had taken place on 30 June 2025, which is estimated as follows:

**The pro forma adjustments represent the disposal gain or loss recognized after realization of the Proposed Disposal**

| Particulars                                                                                                                                    | Amount<br>(RMB)              |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| (1) The estimated consideration for the Proposed Disposal (Tender Base Price)                                                                  | 186,940,000.00               |
| (2) Less: VAT directly attributable to the Proposed Disposal ( <i>Note 1</i> )                                                                 | 8,901,904.76                 |
| (3) Less: Net book value of the Sale Assets directly attributable to the Company's shareholders                                                | 156,879,200.00               |
| (4) Add: Effect of other comprehensive income from the net book value of the Sale Assets directly attributable to the Company's shareholders   | 23,057,499.49                |
| (5) Less: Land value-added tax directly attributable to the Proposed Disposal ( <i>Note 2</i> )                                                | 57,400,866.90                |
| (6) Less: Other taxes directly attributable to the Proposed Disposal                                                                           | 1,157,247.62                 |
| (7) Less: Other estimated expenses directly attributable to the Proposed Disposal                                                              | <u>157,822.86</u>            |
| (8) Net profit/(loss) before tax from the Proposed Disposal                                                                                    | -14,499,542.65               |
| (9) Less: The corporate income tax payable on the profit from the Proposed Disposal calculated at the applicable tax rate ( <i>Note 3</i> )    |                              |
| (10) Add: Effect of deferred tax liabilities on Sale Assets                                                                                    | <u>15,851,403.14</u>         |
| (11) Net profit realized from Proposed Disposal                                                                                                | 1,351,860.49                 |
| (12) Net profit from the Proposed Disposal attributable to shareholders of the parent company                                                  | 1,351,860.49                 |
| (13) Less: Effect of other comprehensive income from the net book value of the Sale Asset directly attributable to the Company's shareholders. | <u>19,598,874.57</u>         |
| (14) Effect of the Proposed Disposal on shareholders' equity                                                                                   | -18,247,014.08               |
| (15) Effect of the Proposed Disposal on shareholders' equity attributable to the parent company                                                | <u><u>-18,247,014.08</u></u> |

*Note 1:* The output VAT amount accrued at the applicable tax rate of 5%;

*Note 2:* The amount of land value-added tax calculated at the progressive applicable tax rates based on land value increment (i.e., revenue from Sale Assets minus deductible expenses);

*Note 3:* The amount of corporate income tax is calculated at the 25% tax rate applicable to the Company in the current period. Since the Company has accumulated significant deductible losses in prior periods, no corporate income tax is payable on the Proposed Disposal.

- (c) In respect of the unaudited pro forma consolidated statement of profit or loss and the unaudited pro forma statement of profit or loss and other comprehensive income, the adjustments represent the exclusion of the results of the Sale Assets for the year ended 31 December 2024, as if the Proposed Disposal had been completed on 1 January 2024. These adjustments represent the estimated financial effect of the Proposed Disposal (as if it had taken place on 1 January 2024), which is estimated as follows:

**The pro forma adjustments represent the disposal gain or loss recognized after realization of the Proposed Disposal**

| Particular                                                                                                                                     | Amount<br>(RMB)              |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| (1) The estimated consideration for the Proposed Disposal (Tender Base Price)                                                                  | 186,940,000.00               |
| (2) Less: VAT directly attributable to the Proposed Disposal ( <i>Note 1</i> )                                                                 | 8,901,904.76                 |
| (3) Less: Net book value of the Sale Assets directly attributable to the Company's shareholders                                                | 150,958,125.21               |
| (4) Add: Effect of other comprehensive income from the net book value of the Sale Assets directly attributable to the Company's shareholders   | 23,057,499.49                |
| (5) Less: Land value-added tax directly attributable to the Proposed Disposal ( <i>Note 2</i> )                                                | 57,400,866.90                |
| (6) Less: Other taxes directly attributable to the Proposed Disposal                                                                           | 1,157,247.62                 |
| (7) Less: Other estimated expenses directly attributable to the Proposed Disposal                                                              | <u>157,822.86</u>            |
| (8) Net profit before tax from the Proposed Disposal                                                                                           | -8,578,467.86                |
| (9) Less: The corporate income tax payable on the profit from the Proposed Disposal calculated at the applicable tax rate ( <i>Note 3</i> )    |                              |
| (10) Add: Effect of deferred tax liabilities on Sale Assets                                                                                    | <u>14,963,241.92</u>         |
| (11) Net profit realized from Proposed Disposal                                                                                                | 6,384,774.06                 |
| (12) Net profit from the Proposed Disposal attributable to shareholders of the parent company                                                  | 6,384,774.06                 |
| (13) Less: Effect of other comprehensive income from the net book value of the Sale Asset directly attributable to the Company's shareholders. | <u>19,598,874.57</u>         |
| (14) Effect of the Proposed Disposal on shareholders' equity                                                                                   | -13,214,100.51               |
| (15) Effect of the Proposed Disposal on shareholders' equity attributable to the parent company                                                | <u><u>-13,214,100.51</u></u> |

*Note 1:* The output VAT amount accrued at the applicable tax rate of 5%;

*Note 2:* The amount of land value-added tax calculated at the progressive applicable tax rates based on land value increment (i.e., revenue from Sale Assets minus deductible expenses);

*Note 3:* The amount of corporate income tax is calculated at the 25% tax rate applicable to the Company in the current period. Since the Company has accumulated significant deductible losses in prior periods, no corporate income tax is payable on the Proposed Disposal.

- (d) The adjustments represent the financial effect of the Proposed Disposal (as if it had taken place on 1 January 2024), which is estimated as follows:

**The pro forma adjustments represent the identifiable gain or loss on the Sale Assets that needs to be excluded in the current year after completion of the Proposed Disposal**

| Particulars                                                                                                                              | Amount<br>(RMB)            |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| (1) The operating revenue (rental income) from the Sale Assets realized for the current period                                           | 1,665,464.10               |
| (2) Less: Operating cost attributable to the Sale Assets for the current period                                                          |                            |
| (3) Less: Business taxes and surcharges attributable to the Sale Assets for the current period                                           | 541,967.50                 |
| (4) Less: Operating expenses attributable to the Sale Assets for the current period                                                      | 27,674.81                  |
| (5) Add: Gain or loss on changes in fair value of the Sale Assets for the current period                                                 | <u>5,921,074.79</u>        |
| (6) Operating profit realized from the Sale Assets for the current period                                                                | 7,016,896.58               |
| (7) Less: Corporate income tax                                                                                                           | <u>888,161.22</u>          |
| (8) Net profit realized from the Sale Assets for the current period                                                                      | 6,128,735.36               |
| (9) Net profit attributable to the Company's shareholders realized from the Sale Assets for the current period                           | 6,128,735.36               |
| (10) Effect of the related business of the Sale Assets on shareholders' equity for the current period                                    | 6,128,735.36               |
| (11) Effect of the related business of the Sale Assets on shareholders' equity attributable to the parent company for the current period | <u><u>6,128,735.36</u></u> |

## **B. INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION**

*The following is the text of a report received from the reporting accountants, WUYIGE Certified Public Accountants LLP, in respect of the Remaining Group's pro forma financial information for the purpose in this circular.*



### **Independent Reporting Accountants' Review Report on the Compilation of Pro Forma Financial Information**

**To Nanjing Sample Technology Company Limited (南京三寶科技股份有限公司):**

We have reviewed the pro forma financial statements prepared by Nanjing Sample Technology Co., Ltd. (hereinafter referred to as “**the Company**”) based on the preparation basis described in Note 3 to the pro forma financial statements, including the pro forma consolidated balance sheets as of 30 June 2025, and 31 December 2024, the pro forma consolidated income statements for the six months ended 30 June 2025, and the year ended 31 December 2024, as well as the notes to the pro forma financial statements.

#### **I. Responsibilities of Management and Governance**

The management of the Company is responsible for preparing the pro forma financial statements in accordance with the Enterprise Accounting Standards, the relevant provisions of paragraph 29 of Chapter 4 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (“**Listing Rule 4.29**”), and with reference to “Accounting Guideline 7 - Preparation of Pro Forma Financial Information Included in Investment Circulars.” issued by Hong Kong Institute of Certified Public Accountants.

The governance body is responsible for overseeing the financial reporting process of the Company.

#### **II. Our independence and Quality Management**

We have complied with the independence and other ethical requirements set out in the “Code of Professional Ethics for Certified Public Accountants in China” (the “**Code**”). The Code is based on the fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality, and good professional behavior.

Our firm complies with the “Quality Management Standard No. 5101 for Accounting Firms – Engagement Quality Management,” which requires our firm to design, implement, and operate a quality management system. This system includes policies and procedures related to the compliance with the requirements of professional ethical, professional practice standards, and applicable laws and regulations.

### **III. Responsibilities of Certified Public Accountants**

Our responsibility is to express an review opinion on the pro forma financial statements prepared by the Company based on the review work performed.

We conducted the review in accordance with the “Chinese Certified Public Accountants Standard for Other Assurance Engagements No. 3101 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information,” and with reference to Listing Rule 4.29(7). This standard requires us to plan and perform the review to obtain limited assurance on whether the pro forma financial statements are free from material misstatement.

In this engagement, we are not responsible for updating or reissuing any reports or opinions on historical financial information used to prepare the prospective financial information. The review is primarily limited to inquiries with the Company’s personnel and performing analytical procedures on the financial data, providing a lower level of assurance than an audit. We have not conducted an audit and therefore do not express an audit opinion.

### **IV. Review Opinion**

Based on our review, we believe that:

1. The pro forma financial statements have been properly prepared on the stated basis;
2. The preparation basis is the same as the accounting policies adopted by the Company;
3. For the purposes of the pro forma financial statements, the relevant adjustments disclosed in accordance with Listing Rule 4.29(1) are appropriate.

## V. Other Explanatory Matters

This report is solely for the Company's use in disclosing information related to the significant asset disposal and shall not be used for any other purpose. The certified public accountants and the accounting firm performing this review engagement are not responsible for any consequences arising from improper use.

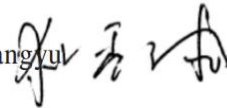
WUYIGE Certified Public Accountants LLP

Beijing, the PRC

Chinese Certified Public Accountant: Wang Mingyang



Chinese Certified Public Accountant: Di Xiangyul



24 October 2025