

(A) PROFIT ESTIMATE FOR THE YEAR ENDED 31 DECEMBER 2025

I. Bases

Our Directors have prepared the estimate of the consolidated profit attributable to equity holders of the Company for the year ended 31 December 2025 (the “Profit Estimate”) based on the audited consolidated results of our Group for the ten months ended 31 October 2025 and the unaudited consolidated results based on the management accounts of our Group for the remaining two months ended 31 December 2025. The Profit Estimate has been prepared on the basis of the accounting policies consistent in all material aspects with those currently adopted by our Group as set out in the Accountants’ Report, the text of which is set out in Appendix I to this Prospectus.

II. Profit estimate for the year ended 31 December 2025

On the basis set out in Appendix IIA to this Prospectus, and in the absence of unforeseen circumstances, we estimate that our consolidated profit attributable to equity holders of the Company for the year ended 31 December 2025 are as follows:

Estimated consolidated profit attributable to equity holders of the Company for the year ended 31 December 2025	Not less than RMB785 million (equivalent to approximately HK\$871 million)
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29 January 2026

The Board of Directors
Shenzhen Han's CNC Technology Co., Ltd. ("the Company")

China International Capital Corporation Hong Kong Securities Limited

Dear Sirs,

Shenzhen Han's CNC Technology Co., Ltd. ("the Company")

Profit estimate for year ended 31 December 2025

We refer to the estimate of the consolidated profit attributable to equity holders of the Company for the year ended 31 December 2025 ("the Profit Estimate") set forth in the section headed "Financial Information" in the prospectus of the Company dated 29 January 2026 ("the Prospectus").

Directors' responsibilities

The Profit Estimate has been prepared by the directors of the Company based on the audited consolidated results of the Company and its subsidiaries (collectively referred to as "the Group") for the ten months ended 31 October 2025, the unaudited consolidated results based on the management accounts of the Group for the remaining two months ended 31 December 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 ("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 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 control 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* 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 in accordance with the bases adopted by the directors as set out in Appendix IIA of the Prospectus and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in our accountants' report dated 29 January 2026, the text of which is set out in Appendix I of the Prospectus.

Yours faithfully,



Certified Public Accountants
Hong Kong

January 29, 2026

The Directors
Shenzhen Han's CNC Technology Co., Ltd.

Dear Sirs,

We refer to the estimate of the consolidated profit attributable to equity holders of Shenzhen Han's CNC Technology Co., Ltd. (the "**Company**") for the year ended December 31, 2025 (the "**Profit Estimate**") set forth in the section headed "Financial Information – Profit Estimate for the Year Ended December 31, 2025" in the prospectus of the Company dated January 29, 2026 (the "**Prospectus**").

The Profit Estimate, for which you as the Directors of the Company (the "**Directors**") are solely responsible, has been prepared based on the audited consolidated results of the Group for the ten months ended October 31, 2025 and the unaudited consolidated results based on the management accounts of the Group for the two months ended December 31, 2025.

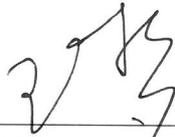
We have discussed with you the bases made by the Directors as set out in the Part A of Appendix IIA to the Prospectus upon which the Profit Estimate has been made. We have also considered the letter dated January 29, 2026 addressed to you and us from Ernst & Young regarding the accounting policies and calculations upon which the Profit Estimate has been made.

On the basis of the information comprising the Profit Estimate and on the basis of the accounting policies and calculations adopted by you and reviewed by Ernst & Young, we are of the opinion that the Profit Estimate, for which you as Directors are solely responsible, has been made after due and careful enquiry.

Yours faithfully,

For and on behalf of

China International Capital Corporation Hong Kong Securities Limited

A handwritten signature in black ink, appearing to be 'WANG Meng', written over a horizontal line.

Name: WANG Meng

Title: Director