

Independent Reporting Accountants' Agreed-Upon Procedures Report on Unaudited Preliminary Financial Information for the Year Ended 31 December 2024

Our Ref.: PS/SK/VC/H829/AUDCD

19 March 2025

The Board of Directors
Soft International Group Ltd
89 Nexus Way, Camana Bay
Grand Cayman KY1-9009
Cayman Islands

Dear Sirs,

**Soft International Group Ltd (the "Company")
and its subsidiaries (together, the "Group")
Proposed listing of the Company's shares (the "Proposed Listing") on the Main Board of
The Stock Exchange of Hong Kong Limited (the "Stock Exchange")**

Directors' Responsibilities

The directors of the Company have acknowledged that the agreed-upon procedures as described below are appropriate for the purpose of the engagement and are responsible for the unaudited preliminary financial information of the Group for the year ended 31 December 2024 (the "2024 Preliminary Financial Information"), set out in the Appendix III to the prospectus of the Company dated as of the date of this report (the "Prospectus"), on which the agreed-upon procedures are performed.

Independent Reporting Accountants' Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with Hong Kong Standard on Related Services 4400 (Revised) "Agreed-Upon Procedures Engagements" and with reference to Practice Note 730 (Revised) "Guidance for Auditors Regarding Preliminary Announcements of Annual Results" issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA"). An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the directors of the Company, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures. We expressly disclaim any liability or duty to any other party for the content in this report.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Reporting Accountants' Professional Ethics 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 (the "HKICPA"), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply 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 us 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.

Procedures and Findings

We have performed the procedures described below on our agreement with the 2024 Preliminary Financial Information.

Procedures

We obtained from the Company a copy of the 2024 Preliminary Financial Information and the draft consolidated financial statements of the Group for the year ended 31 December 2024 and compared the figures set out in the 2024 Preliminary Financial Information in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes thereto to the draft consolidated financial statements of the Group for the year.

Findings

We found the figures in respect of the Group's consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes for the year ended 31 December 2024 as set out in the 2024 Preliminary Financial Information were in agreement with the amounts set out in the draft consolidated financial statements of the Group for the year.

Events or issues may arise during the course of finalising and issuing the audited consolidated financial statements of the Group that might result in the need to revise amounts in the Group's consolidated financial statements or to modify the auditor's report.

Intended Users and Purpose

This report has been prepared in connection with the Proposed Listing on the Stock Exchange and may not be suitable for another purpose. It should not be relied upon by any party for any other purpose and we expressly disclaim any liability or duty to any party in this respect. It should not be disclosed, referred to or quoted in whole or in part without our prior written consent, nor is it to be filed with or referred to in whole or in part in the Prospectus or any other document, except that references may be made to its existence in (i) contracts among any of the Company, Sunny Fortune Capital Limited and ourselves and (ii) any communications in relation to the Proposed Listing among any of the Company, Sunny Fortune Capital Limited and ourselves, and a copy of this report may be included in the bible of transaction documents memorialising the Proposed Listing prepared for the Company. Nothing in this paragraph shall prevent the Company's directors and Sunny Fortune Capital Limited from disclosing this report to the Stock Exchange or the Securities and Futures Commission and the Company's or the sponsors' professional advisers or as may be required by law, regulation or court order or the rules or requirements of a regulatory body or stock exchange whose requirements they are complying with.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Fay' followed by a stylized, wavy line.

Forvis Mazars CPA Limited
Certified Public Accountants
Hong Kong

cc Sunny Fortune Capital Limited