



The Board of Directors
CCID Consulting Company Limited
10th Floor, CCID Plaza,
66 Zizhuyuan Road,
Haidian District,
Beijing, the PRC

Dear Sirs,

INDEPENDENT ASSURANCE REPORT

We have examined the calculations of the underlying profit forecast (the “Underlying Forecast”) to the valuation report dated 2 April 2025 prepared by 北京華亞正信資產評估有限公司 (the “Valuer”) in respect of the valuation of 100% equity interests in 北京賽迪會展有限公司 and 廣東賽迪工業和信息化研究院有限公司 (the “Target Companies”) as of 31 December 2024 (the “Valuation”) in connection with the proposed acquisition of 40.625% equity interests in 北京賽迪數科技術有限公司 by CCID Consulting Company Limited (the “Company”) as set out in the announcement of the Company dated 9 June 2025 (the “Announcement”). The Valuation is prepared under the income approach, which involves the calculations of discounted future estimated cash flows, therefore constitutes a profit forecast under Rule 14.61 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”).

Directors’ Responsibilities

The directors of the Company and the Target Companies (the “Directors”) are solely responsible for the preparation of the Underlying Forecast including the bases and assumptions, for the purpose of the Valuation based on discounted cash flow method. The Underlying Forecast has been prepared using a set of bases and assumptions (the “Assumptions”) that include hypothetical assumptions about future events and management's actions that are not necessarily expected to occur. Even if the events anticipated occur, actual results are still likely to be different from the Underlying Forecast and the variation may be material. The Directors are responsible for the reasonableness and validity of the Assumptions.

Our Independence and Quality Management

We have complied with the independence and other ethical requirement 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.

The 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 management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



Reporting Accountant's Responsibilities

Our responsibility is to express an opinion, based on our work on the Underlying Forecast and to report our opinion solely to you, as a body, solely for the purpose of reporting under Rule 14.60A(2) of the Listing Rules and for no other purpose. Because the Valuation relates to discounted future estimated cash flows, no accounting policies of the Company have been adopted in its preparation. We have not reviewed, considered or conducted any work on the reasonableness and the validity of the Assumptions and express no opinion on the reasonableness and validity of the Assumptions on which the Underlying Forecast is based. We accept no responsibility to any other person in respect of, arising out of or in connection with our work.

We conducted our engagement in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the HKICPA. We examined the arithmetical accuracy of the Underlying Forecast. We have planned and performed our work to obtain reasonable assurance for giving our opinion below.

We have planned and performed such procedures as we considered necessary to assist the Directors solely in evaluating whether the Underlying Forecast, so far as the calculations are concerned, has been properly compiled in accordance with the Assumptions made by the Directors. Our work does not constitute any valuation of the Target Companies.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, so far as the calculations are concerned, the Underlying Forecast has been properly compiled, in all material aspects, in accordance with the Assumptions adopted by the Directors as set out in the Announcement.

Yours faithfully,

A handwritten signature in blue ink, appearing to be 'Chan Wing Kit', with a long horizontal line extending to the right.

SHINEWING (HK) CPA Limited
Certified Public Accountants
Chan Wing Kit
Practising Certificate Number: P03224
Hong Kong

9 June 2025