

A. UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS

The following is the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to the equity holders of the Company (the “**Unaudited Pro Forma Financial Information**”) which has been prepared in accordance with Rule 4.29 of the Listing Rules and on the basis of the notes set out below for the purpose to illustrate the effect of the Global Offering (as defined in the prospectus) on the consolidated net tangible liabilities of the Group attributable to the equity holders of the Company as at 30 June 2025 as if the Global Offering had taken place on 30 June 2025.

The Unaudited Pro Forma Financial Information is prepared based on the consolidated net liabilities of the Group attributable to the equity holders of the Company as at 30 June 2025 as set out in the Accountants’ Report of the Group, the text of which is set out in Appendix I to this prospectus, after incorporating the unaudited pro forma adjustments described in the accompanying notes below.

The Unaudited Pro Forma Financial Information has been prepared by the Directors for illustrative purposes only, based on the judgements and assumptions of the Directors, and because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group attributable to the equity holders of the Company had the Global Offering been completed as at 30 June 2025 or at any future dates following the Global Offering.

Audited consolidated net tangible liabilities of the Group attributable to the equity holders of the Company as at 30 June 2025		Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to the equity holders of the Company as at 30 June 2025		Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to the equity holders of the Company as at 30 June 2025	
	Estimated net proceeds from the Global Offering	Reclassification of shares with preferred rights upon the completion of Global Offering			
	RMB'000	RMB'000		RMB	HK\$
	Note 1	Note 2	Note 3	Note 4	Note 5

Based on the Offer Price of

HK\$263.00 per

H Share	(1,307,547)	1,210,924	1,962,541	1,865,918	42.61	46.89
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Notes:

1. The audited consolidated net tangible liabilities of the Group attributable to the equity holders of the Company as at 30 June 2025 is extracted from the Accountants' Report set out in Appendix I to this prospectus, which is based on the audited consolidated net liabilities of the Group attributable to the equity holders of the Company as at 30 June 2025 of approximately RMB1,305,605,000 with adjustment for the intangible assets as at 30 June 2025 of approximately RMB1,942,000.
2. The estimated net proceeds from the Global Offering are based on 5,407,980 Offer Shares and the Offer Price of HK\$263.00 per H Share, after deduction of the underwriting fees and other related expenses (excluding the listing expenses that have been charged to profit or loss during the Track Record Period), without taking into account of any Shares which may be allotted pursuant to the exercise of the Over-allotment Option or any shares which may be issued by the Company pursuant to the general mandates. The estimated net proceeds from the Global Offering are converted from Hong Kong dollars to Renminbi based on the exchange rate as detailed in note 5 below.
3. Upon the completion of Global Offering as at 30 June 2025, all preferred rights entitled to the Company's investors will be expired and the financial instruments with preferred rights at amortized cost recognized due to these preferred rights would have been reclassified to equity. Accordingly, for the purpose of the unaudited pro forma financial information, the unaudited pro forma adjusted consolidated net tangible assets attributable to the equity holders of the Company as at 30 June 2025 will be increased by RMB1,962,541,000, being the carrying amount of the financial instruments with preferred rights at amortized cost as at 30 June 2025.

4. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to the equity holders of the Company per Share is arrived at after the adjustments referred to in the preceding paragraphs and on the basis that 43,789,310 Shares were in issue assuming the Global Offering had taken place on 30 June 2025, without taking into account of any Shares which may be allotted pursuant to the exercise of the Over-allotment Option or any shares which may be issued by the Company pursuant to the general mandates. The amount of unaudited pro forma adjusted consolidated net tangible assets of the Company attributable to the equity holders of the Company per Share are converted from Hong Kong dollars to Renminbi based on the exchange rate as detailed in note 5 below.
5. For the purpose of this unaudited pro forma statement of adjusted consolidated net tangible assets, the amounts stated in Renminbi are converted into Hong Kong dollars or Hong Kong dollars are converted to Renminbi at a rate of RMB0.9088 to HK\$1.00, as set out in the section headed “Information about this Prospectus and the Global Offering” in this prospectus. No representation is made that Renminbi amounts have been, could have been or may be converted to Hong Kong dollars, or vice versa, at that rate.
6. No adjustment has been made to reflect any trading results or other transactions of the Group entered into subsequent to 30 June 2025.
7. The property interests at Changsha Intelligence Driving Institute Industrial Park, No. 60 Hebaotang West Road, Yuelu District, Changsha City, Hunan Province, the PRC as at 30 September 2025, have been valued by Avista Valuation Advisory Limited, an independent property valuer, and the relevant property valuation report is set out in “Appendix III — Valuation Report”. The above unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to the equity holders of the Company as at 30 June 2025 do not take into account the surplus arising from the revaluation of the property interests at Changsha Intelligence Driving Institute Industrial Park, No. 60 Hebaotang West Road, Yuelu District, Changsha City, Hunan Province, the PRC amounting to approximately HK\$1.5 million. Revaluation surplus has not been recorded in the Historical Financial Information as set out in Appendix I — Accountants Report” as such property which is intended to be used as the office building and production plant is included as “Buildings” of property, plant and equipment and “Leasehold land” of right-of-use assets and is stated at cost less impairment loss, if any, at 30 June 2025. The directors considered no impairment is necessary based on the value-in-use calculation and no additional depreciation would be charged against the statement given the current condition of the property.

INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION

TO THE DIRECTORS OF CIDI INC.

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of CiDi Inc. (the “**Company**”) and its subsidiaries (together, the “**Group**”) by the directors of the Company for illustrative purposes only. The unaudited pro forma financial information consists of the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group as at 30 June 2025 and related notes as set out on pages II-1 to II-3 of Appendix II of the Company’s prospectus dated 11 December 2025 (the “**Prospectus**”) in connection with the proposed initial public offering of the shares of the Company (the “**Proposed Public Offer**”). The applicable criteria on the basis of which the directors of the Company have compiled the unaudited pro forma financial information are described on II-1 to II-3 of Appendix II of the Prospectus.

The unaudited pro forma financial information has been compiled by the directors of the Company to illustrate the impact of the Proposed Public Offer on the Group’s consolidated financial position as at 30 June 2025 as if the Proposed Public Offer had taken place at 30 June 2025. As part of this process, information about the Group’s consolidated financial position has been extracted by the directors of the Company from the Group’s historical financial information for the years ended 31 December 2022, 2023, 2024 and six months ended 30 June 2025 on which an accountants’ report set out in Appendix I of the Prospectus has been published.

Directors’ Responsibility for the Unaudited Pro Forma Financial Information

The directors of the Company are responsible for compiling the unaudited pro forma financial information 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” (“**AG 7**”) issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”).



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 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” issued by the HKICPA, 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 Accountants’ Responsibilities

Our responsibility is to express an opinion, as required by paragraph 4.29(7) of the Listing Rules, on the unaudited pro forma financial information and to report our opinion to you. We do not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the unaudited pro forma financial information beyond that owed to those to whom those reports were addressed by us at the dates of their issue.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3420 “Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus” issued by the HKICPA. This standard requires that the reporting accountants plan and perform procedures to obtain reasonable assurance about whether the directors of the Company have compiled the unaudited pro forma financial information in accordance with paragraph 4.29 of the Listing Rules and with reference to AG 7 issued by the HKICPA.

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the unaudited pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the unaudited pro forma financial information.

The purpose of unaudited pro forma financial information included in a prospectus is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the entity as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the Proposed Public Offer at 30 June 2025 would have been as presented.

A reasonable assurance engagement to report on whether the unaudited pro forma financial information has been properly compiled on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the directors in the compilation of the



unaudited pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- the related unaudited pro forma adjustments give appropriate effect to those criteria; and
- the unaudited pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the reporting accountants' judgment, having regard to the reporting accountants' understanding of the nature of the entity, the event or transaction in respect of which the unaudited pro forma financial information has been compiled, and other relevant engagement circumstances.

The engagement also involves evaluating the overall presentation of the unaudited pro forma financial information.

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

Opinion

In our opinion:

- (a) the unaudited pro forma financial information has been properly compiled by the directors of the Company on the basis stated;
- (b) such basis is consistent with the accounting policies of the Group; and
- (c) the adjustments are appropriate for the purposes of the unaudited pro forma financial information as disclosed pursuant to paragraph 4.29(1) of the Listing Rules.

BDO Limited

Certified Public Accountants

Lam Tsz Ka

Practising Certificate no. P06838

Hong Kong

11 December 2025