

# **INDEPENDENT REPORTING ACCOUNTANT'S REVIEW REPORT ON UNAUDITED COMBINED FINANCIAL INFORMATION OF THE ISSUER GROUP**

TO THE BOARD OF DIRECTORS OF GOLDEN WHEEL TIANDI HOLDINGS  
COMPANY LIMITED 金輪天地控股有限公司  
(incorporated in Cayman Islands with limited liability)

## **Introduction**

We have reviewed the accompanying unaudited combined financial information set out on pages IV-4 to IV-9, which comprises the unaudited combined statements of financial position of Mega Drive Company Limited (the “Issuer”), Golden Wheel Jade Company Limited, Golden Wheel Diamond Company Limited, Golden Wheel Pearl Company Limited, Golden Wheel International Investment Limited, Golden Wheel International Creation Company Limited, Golden Wheel International Corporation Limited, Nanjing Jade Golden Wheel Realty Company Limited, Nanjing Pearl Golden Wheel Realty Company Limited and Nanjing Golden Wheel Real Estate Development Company Limited (collectively referred to as the “Issuer Group”) with the businesses of investment holdings and property leasing of GW International Plaza, GW Binary Star and GW New Metro and a hotel operation as at 31 December 2022, 2023 and 2024, and the unaudited combined statement of profit or loss and other comprehensive income, the unaudited combined statements of changes in equity and the unaudited combined statements of cash flows for the three years ended 31 December 2022, 2023 and 2024 (the “Relevant Periods”) and other explanatory notes (the “Unaudited Combined Financial Information”). The Unaudited Combined Financial Information has been prepared solely for the purpose of inclusion in the circular to be issued by Golden Wheel Tiandi Holdings Company Limited (the “Company”) in connection with the transfer of the Issuer Group in accordance with Rule 14.68(2)(a)(i)(A) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

## **Directors' Responsibility for the Unaudited Combined Financial Information**

The directors of the Company are responsible for the preparation and presentation of the Unaudited Combined Financial Information of the Issuer Group in accordance with the basis of preparation and presentation set out in note 2 to the Unaudited Combined Financial Information and Rule 14.68(2)(a)(i) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The directors of the Company are also responsible for such internal control as management determines is necessary to enable the preparation of the Unaudited Combined Financial Information that is free from material misstatement, whether due to fraud or error. The Unaudited Combined Financial Information does not contain sufficient information to constitute a complete set of financial statements as defined in International Accounting Standard 1 (Revised) “Presentation of Financial Statements” or an interim financial report as defined in International Accounting Standard 34 “Interim Financial Reporting” issued by the International Accounting Standards Board.

## **Reporting Accountant's Responsibility**

Our responsibility is to express a conclusion on this Unaudited Combined Financial Information based on our review, and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" ("HKSRE 2410") and with reference to Practice Note 750 "Review of Financial Information under the Hong Kong Listing Rules for a Very Substantial Disposal" issued by the Hong Kong Institute of Certified Public Accountants. HKSRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the Unaudited Combined Financial Information, taken as a whole, is not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial information in accordance with HKSRE 2410 is a limited assurance engagement, consists of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

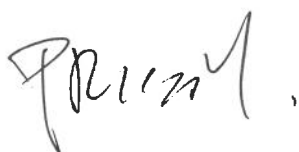
The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with Hong Kong Standards on Auditing. Accordingly, we do not express an audit opinion on this Unaudited Combined Financial Information.

## **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the Unaudited Combined Financial Information of the Issuer Group for the Relevant Periods is not prepared, in all material respects, in accordance with the basis of preparation and presentation set out in note 2 to the Unaudited Combined Financial Information.

## **Material Uncertainty Related to Going Concern**

We draw attention to note 2 to the Unaudited Combined Financial Information which states that the Issuer Group's current liabilities exceeded its current assets by RMB7,381,000 as at 31 December 2024. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Issuer Group's ability to continue as a going concern. Our Our conclusion has not been modified in respect of this matter.



**Prism Hong Kong Limited**  
*Certified Public Accountants*  
Chin Wang Leung  
Practising Certificate Number: P07806

Hong Kong, 31 March 2025