

27 October 2025

The Board of Directors
China Automotive Interior Decoration Holdings Limited
Unit A, 7/F,
Max Share Centre,
373 King's Road,
North Point,
Hong Kong

Independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information

We have completed our assurance engagement to report on the compilation of pro forma financial information of China Automotive Interior Decoration Holdings Limited (the "Company") and its subsidiaries (collectively, 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 condensed consolidated net tangible assets as at 30 June 2025 and related notes as set out on pages II-1 to II-2 of the circular (Appendix I of this letter) issued by the Company dated 27 October 2025 (the "Circular"). The applicable criteria on the basis of which the directors of the Company have compiled the unaudited pro forma financial information are described in Section A of Appendix II of the Circular.

The unaudited pro forma financial information has been compiled by the directors of the Company to illustrate the impact of the proposed rights issue on the basis of three rights shares ("Rights Share(s)") for every two existing shares of the Company ("Share(s)") at the subscription price of HK\$0.13 per rights share (the "Rights Issue") on the Group's condensed consolidated financial position as at 30 June 2025 as if the Rights Issue had taken place at 30 June 2025. As part of this process, information about the Group's condensed consolidated financial position has been extracted by the directors of the Company from the Group's condensed consolidated financial statements for the six months ended 30 June 2025, on which an interim report 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 ("AG") 7 Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars 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.

The firm applies Hong Kong Standard on Quality Management 1, 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, 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 accountant plan and perform procedures to obtain reasonable assurance about whether the directors 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 pro forma financial information included in an investment circular is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the Group as if the Rights Issue 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 Rights Issue 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 Rights Issue, and to obtain sufficient appropriate evidence about whether:

- The unaudited related 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 accountant's judgment, having regard to the reporting accountant's understanding of the nature of the Group, the Rights Issue 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.

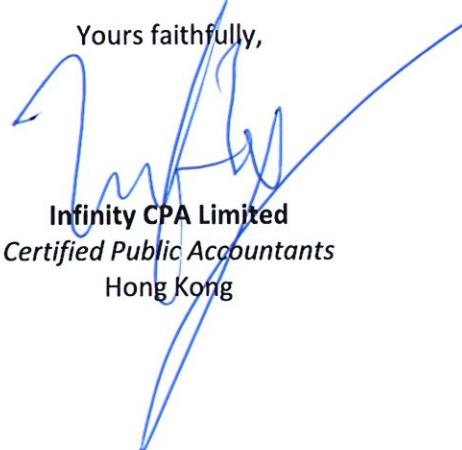
We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion:

- (a) the unaudited pro forma financial information has been properly compiled 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.

Yours faithfully,



Infinity CPA Limited
Certified Public Accountants
Hong Kong

Appendix I

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

Introduction

The following unaudited pro forma statement of adjusted condensed consolidated net tangible assets of the Group attributable to the owners of the Company (the "Unaudited Pro Forma Financial Information") has been prepared by the Directors in accordance with paragraph 4.29 of the Listing Rules and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for inclusion in Investment Circular" issued by the Hong Kong Institute of Certified Public Accountants is for illustration only, and is set out in this appendix to illustrate the effect of the Rights Issue on the condensed consolidated net tangible assets of the Group as at 30 June 2025 attributable to the owners of the Company as if the Rights Issue had taken place on such date.

The Unaudited Pro Forma Financial Information is prepared for illustrative purposes only, because of its hypothetical nature, it may not give a true picture of the condensed consolidated net tangible assets of the Group attributable to the owners of the Company as at 30 June 2025 or at any future date; and

The Unaudited Pro Forma Financial Information of the Group as at 30 June 2025 is prepared by the Directors based on the unaudited condensed consolidated statement of financial position of the Group as at 30 June 2025, extracted from the Group's condensed consolidated financial statements for the six months ended 30 June 2025, on which an interim report has been published, with adjustments described below.

	Unaudited Condensed consolidated net tangible assets attributable to owners of the Company as at 30 June 2025	Unaudited estimated net proceeds from the Rights Issue	Unaudited pro forma adjusted condensed consolidated net tangible assets attributable to owners of the Company as at 30 June 2025 immediately after the completion of the Rights Issue	Unaudited Condensed consolidated net tangible assets attributable to owners of the Company per Share as at 30 June 2025 before the completion of the Rights Issue	Unaudited pro forma adjusted condensed consolidated net tangible assets attributable to owners of the Share as at 30 June 2025 immediately after the completion of the Rights Issue
	<i>RMB'000</i>	<i>RMB'000</i>	<i>RMB'000</i>	<i>RMB</i>	<i>RMB</i>
	<i>(Note 1)</i>	<i>(Note 2)</i>		<i>(Note 3)</i>	<i>(Note 4)</i>
Based on three Rights Shares to be issued for every two existing shares at the Subscription Price of HK\$0.13 per Rights Share	251,027	29,440	280,467	1.43	0.64

Notes:

1. The condensed consolidated net tangible assets of the Group attributable to owners of the Company of approximately RMB251,027,000 as at 30 June 2025 is based on the condensed consolidated net assets of the Group attributable to owners of the Company as at 30 June 2025 of approximately RMB251,027,000, as extracted from the published interim report of the Group for the six months ended 30 June 2025.
2. The estimated net proceeds from the Rights Issue of approximately HK\$32,000,000 (equivalents to RMB29,440,000) are based on three Rights Shares for every two existing shares to be issued at the Subscription Price of HK\$0.13 per Rights Share and after deducting estimated related expenses, including among others, placing commission, legal and professional fees, which are directly attributable to the Rights Issue, of approximately HK\$2,100,000 (equivalents to RMB1,932,000).
3. The calculation of unaudited condensed consolidated net tangible assets of the Group attributable to owners of the Company as at 30 June 2025 per Share before the completion of the Rights Issue is based on the unaudited condensed consolidated net tangible assets of the Group as at 30 June 2025 of approximately RMB251,027,000, divided by 175,115,104 Shares in issue as at 30 June 2025.
4. The calculation of unaudited pro forma adjusted condensed consolidated net tangible assets of the Group attributable to owners of the Company as at 30 June 2025 per Share immediately after the completion of the Rights Issue is based on unaudited pro forma adjusted condensed consolidated net tangible assets of the Group attributable to the owners of the Company as at 30 June 2025 immediately after the completion of the Rights Issue of approximately RMB280,467,000, being the aggregate unaudited condensed consolidated net tangible assets of the Group attributable to the owners of the Company as at 30 June 2025 of approximately RMB251,027,000 and the estimated net proceeds from the Rights Issue of approximately RMB29,440,000, divided by 437,787,760 Shares which represents the sum of 175,115,104 Shares in issue and 262,672,656 Rights Shares (assuming no new shares are issued and no repurchase of shares on or before the Record Date) were issued immediately after the completion of the Rights Issue, as if the Rights Issue had been completed on 30 June 2025.
5. Save as disclosed above, no adjustments have been made to reflect any trading results or other transactions of the Group entered into subsequent to 30 June 2025.