

Infinity CPA Limited 致實信勤會計師事務所有限公司 Room 1501, 15/F., Olympia Plaza 255 King's Road, North Point, Hong Kong 香港北角英皇道255號國都廣場15樓1501室 Tel 電話: 3955 9739 Fax 傳真: 2364 0800 E-mail 電郵: info@infinity-cpahk.com

Date: 27 October 2025

Our ref.: IN/HK48\_2025\_T1

Private and confidential

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

Dear Sirs,

China Automotive Interior Decoration Holdings Limited (the "Company") and its subsidiaries (collectively, the "Group")

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets (the "Unaudited Pro Forma Financial Information") of the Group as at 30 June 2025 as set out in Appendix II of the circular of the Company to be dated 27 October 2025 (the "Circular") in relation to the rights issue of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Circular with the inclusion of our report on the Unaudited Pro Forma Financial Information and references to our name in the form and context in which they are included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group, or are proposed to be acquired or disposed of by or leased to the Group.

Yours faithfully

Infinity CPA Limited

Certified Public Accountants

Hong Kong