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**Agreed-upon procedure report on agreement with financial information for the latest financial year included in the prospectus**

To: Board of directors of Zhejiang Galaxis Technology Group Co., Ltd.

**Purpose of this agreed-upon procedures report and restriction on use and distribution**

Our report is solely for the purpose of assisting Zhejiang Galaxis Technology Group Co., Ltd. (the “Company”) in satisfying the condition as set out in paragraph 19 of Chapter 1.1A of the Guide for New Listing Applicants for the waiver from strict compliance with Rule 4.04(1) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “SEHK”) and may not be suitable for another purpose. This report is intended solely for the Company, and should not be used by, or distributed to, any other parties, except that we agree that a copy of this report may be provided to the SEHK and Securities and Futures Commission upon their request without further comment from us. This report relates only to the items specified below and does not extend to other information included in the section headed APPENDIX IIB — Unaudited Preliminary Financial Information For The Year Ended December 31, 2025 of the prospectus of the Company dated March 16, 2026 (the “Prospectus”)(the “Preliminary Financial Information”).

**Director’s responsibilities**

The directors of the Company have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The directors of the Company are responsible for the Latest Financial Year End Information (as defined below) on which the agreed-upon procedures are performed.

**Reporting Accountants’ responsibilities**

We have conducted the agreed-upon procedures engagement in accordance with the Hong Kong Standard on Related Services (HKSRS) 4400 (Revised) “Agreed-upon Procedures Engagements” and with reference to Practice Note 730 (Revised) “Guidance for Auditors Regarding Preliminary Announcements of Annual Results” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”). An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the directors of the Company, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures. We expressly disclaim any liability or duty to any other party for the content in this report.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

## Professional Ethics and Quality Management

We have complied with the ethical requirements of the HKICPA’s Code of Ethics for Professional Accountants (the “Code”) and the independence requirements in Part 4A, Chapter A of the Code.

Our firm applies Hong Kong Standard on Quality Management (HKSQM) 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.

## Procedures and findings

We have performed the procedures described below, which were agreed upon with the directors of the Company in the terms of engagement dated March 3, 2026, on our agreement with the Latest Financial Year End Information (as defined below).

Procedures	Findings
<p>We obtained from the Company the Preliminary Financial Information and the draft consolidated financial statements of the Group for the year ended December 31, 2025, copies of which are attached for reference, and compared the figures set out in the Preliminary Financial Information in respect of the Group’s consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes thereto for the year ended December 31, 2025 (the “Latest Financial Year End Information”) to the draft consolidated financial statements of the Group for the year.</p>	<p>We found the figures in respect of the Group’s consolidated statement of financial position, consolidated statement of profit or loss and other comprehensive income and the related notes thereto for the year ended December 31, 2025 as set out in the Preliminary Financial Information were in agreement with the amounts set out in the draft consolidated financial statements of the Group for the year ended December 31, 2025.</p>

Events or issues may arise during the course of finalising and issuing the audited consolidated financial statements of the Group that might result in the need to revise the amounts in the Group’s consolidated financial statements.



Hong Kong  
March 16, 2026