

For illustrative purposes only, set out below is the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group after completion of the Rights Issue. Although reasonable care has been exercised in preparing the unaudited pro forma financial information, Shareholders who read the information should bear in mind that these figures are inherently subject to adjustments and may not give a complete picture of the Group's financial results and positions for the financial periods concerned.

A UNAUDITED PRO FORMA STATEMENT OF ADJUSTED CONSOLIDATED NET TANGIBLE ASSETS ATTRIBUTABLE TO OWNERS OF THE COMPANY

The following is the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to the owners of the Company (the “**Unaudited Pro forma Financial Information**”) which has been prepared by the Directors in accordance with Rule 4.29 of the Listing Rules to illustrate the effect of the Rights Issue on the consolidated net tangible assets of the Group attributable to owners of the Company as if the Rights Issue had been completed on 31 March 2026. As it is prepared for illustrative purposes only, and because of its hypothetical nature, it may not reflect a true picture of the consolidated net tangible assets of the Group attributable to owners of the Company if the Rights Issue been completed as at 31 March 2026 or at any future date.

The Unaudited Pro forma Financial Information is prepared based on the audited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 as derived from the annual report 2026 of the Company and is adjusted for the effect of the Rights Issue as if the Rights Issue had been completed as at 31 March 2026.

				Unaudited pro forma adjusted
			Unaudited pro forma adjusted	consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 per consolidated Share immediately after completion of the Rights Issue (Note 4) HK
	Audited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 (Note 1) HK 000	Audited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 (Note 2) HK	Estimated net proceeds from the Rights Issue (Note 3) HK 000	

Based on 138,000,000 Rights Shares
to be issued at the Subscription
Price of HK 0.5 per consolidated
Share

18,238	0.13	66,850	85,088	0.31
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Notes:

1. The audited consolidated net tangible assets of the Group attributable to owners of the Company of HK 18,238,000 as at 31 March 2026 is extracted from the annual report 2026. The amount is based on deducting goodwill of approximately HK 831,000 from the audited consolidated net assets attributable of owners as at 31 March 2026 of approximately HK 19,069,000.
2. The audited consolidated net tangible assets of the Group attributable to owners of the Company per Share as at 31 March 2026 was HK 0.13, which was based on the audited consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 of approximately HK 18,238,000, divided by 138,000,000 consolidated Shares immediately as if the Share Consolidation had become effective on 31 March 2026.
3. The estimated net proceeds from the Rights Issue are based on 138,000,000 Rights Shares to be issued at the subscription price of HK 0.50 per Rights Share, after deducting the estimated related expenses of HK 2,150,000 to be incurred by the Group.

4. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 per consolidated Share immediately after completion of the Rights Issue is calculated based on the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at 31 March 2026 of HK 85,088,000 divided by 276,000,000 consolidated Shares in issue upon completion of the Rights Issue, which comprises 138,000,000 consolidated Shares in issue before the Rights Issue and 138,000,000 Rights Shares to be issued under the Rights Issue.
5. No adjustments have been made to the Unaudited Pro forma Financial Information to reflect any trading results or other transactions of the Group entered into subsequent to 31 March 2026.

B ACCOUNTANTS REPORT ON UNAUDITED PRO FORMA FINANCIAL INFORMATION OF THE GROUP

The following is the text of the independent reporting accountants assurance report received from Global Link CPA Limited, Certified Public Accountants, Hong Kong, the reporting accountants of the Company, in respect of the Group's Unaudited Pro forma Financial Information prepared for the purpose of incorporation in this Circular.



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

To the Board of directors of Easyhold Group Holdings Limited

We have completed our assurance engagement to report on the compilation of Unaudited Pro forma Financial Information of Easyhold Group Holdings Limited (the “**Company**”) and its subsidiaries (collectively referred to as 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 attributable to owners of the Company as at 31 March 2026 and related notes as set out on in appendix II of the Circular issued by the Company dated 14 October 2026 (The “**Circular**”) issued in connection with the proposed rights issue of the Company. The applicable criteria on the basis of which the directors of the Company have compiled the Unaudited Pro forma Financial Information are described in 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 of the Company on the basis of one rights share for every one share held on the record date on a non-underwritten basis (the “**Rights Issue**”) on the Group’s financial position as at 31 March 2026 as if the Rights Issue had taken place at 31 March 2026. As part of this process, information about the Group’s financial position has been extracted by the directors of the Company from the Group’s audited consolidated financial statements for the year ended 31 March 2026, on which an audited report with unmodified opinion on the consolidated statement of financial position and a disclaimer of opinion on the consolidated financial performance and consolidated cash flows 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 29 of Chapter 4 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 (the “**HKICPA**”).

Our Independence and Quality Management

We have complied with the independence and other ethical requirement 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 (“**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.

Reporting Accounts’ Responsibilities

Our responsibility is to express an opinion, as required by paragraph 29 (7) of Chapter 4 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 29 of Chapter 4 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 the Unaudited Pro forma Financial Information included in an investment circular is solely to illustrate the impact of the Rights Issue on unadjusted financial information of the Group as if the Rights Issue had occurred 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 31 March 2026 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 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 Group, 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 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 29(1) of Chapter 4 of the Listing Rules.

Yours faithfully,

Global Link CPA

Global Link CPA Limited
Certified Public Accountants
Hong Kong

14 October 2026