

**INDEPENDENT PRACTITIONER'S REVIEW REPORT
TO THE BOARD OF DIRECTORS OF
EASYKNIT INTERNATIONAL HOLDINGS LIMITED**
(Incorporated in Bermuda with limited liability)

Introduction

We have reviewed the financial information of Success Active Limited ("Success Active") set out on pages III-1 to III-5 which comprises the statements of financial position as at 31 March 2024, 2025 and 2026 and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for each of the three years ended 31 March 2026 (the "Relevant Periods") and explanatory notes. The financial information has been prepared solely for the purpose of inclusion in the circular issued by Easyknit International Holdings Limited (the "Company") dated **30 SEP 2026** in connection with the disposal of Success Active in accordance with the Rule 14.68(2)(a)(i)(A) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

Directors' responsibilities for the financial information

The directors of the Company are responsible for the preparation and presentation of the financial information of Success Active in accordance with the basis of preparation set out in note 2 to the financial information and Rule 14.68(2)(a)(i)(A) 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 financial information that is free from material misstatement, whether due to fraud or error. The financial information does not contain sufficient information to constitute a complete set of financial statements as defined in Hong Kong Accounting Standard 1 "Presentation of Financial Statements" or an interim financial report as defined in Hong Kong Accounting Standard 34 "Interim Financial Reporting" issued by the Hong Kong Institute of Certified Public Accountants.

Practitioner's responsibilities

Our responsibility is to express a conclusion on this 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 ("HKSRE") 2400 (Revised) "Engagements to Review Historical Financial Statements" 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 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial information, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. HKSRE 2400 (Revised) also requires us to comply with relevant ethical requirements.



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A review of financial information in accordance with HKSRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within Success Active, 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 financial information.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial information of Success Active for the Relevant Periods is not prepared, in all material respects, in accordance with the basis of preparation set out in note 2 to the financial information.

ZHONGHUI ANDA CPA Limited
Certified Public Accountants

Hong Kong
30 SEP 2026