

Report on Review of Financial Information of the Disposal Company

To the Board of Directors of Continental Holdings Limited

Introduction

We have reviewed the financial information set out on pages II-1 to II-8 which comprise the statements of financial position of Wise Capital Holdings Limited (the "Disposal Company") as of 30 June 2024, 2025 and 2026 and the statements of profit or loss and other comprehensive income, statements of cash flows and statements of changes in equity for each of the periods then ended and explanatory notes (the "financial information"). The financial information has been prepared solely for the purpose of inclusion in the circular to be issued by Continental Holdings Limited (the "Company") in connection with Disposal Company in accordance with the Main Board Listing Rule 14.68(2)(a)(i)(A).

The directors of the Company are responsible for the preparation and presentation of the financial information of the Disposal Company in accordance with the basis of preparation set out in note 2 to the financial information and Main Board Listing Rule 14.68(2)(a)(i). The directors 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* as issued by Hong Kong Institute of Certified Public Accountants. Our responsibility is to express a conclusion on this financial information based on our review.

Scope of Review

We conducted our review in accordance with Hong Kong Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity 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. A review of the financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial information of the Disposal Company 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.



BDO Limited
Certified Public Accountants

Hong Kong, 30 October 2026