

The information set out in this Appendix does not form part of the “Accountant’s Report” from Deloitte Touche Tohmatsu, Certified Public Accountants, Hong Kong, the reporting accountant of the Company, as set out in Appendix I to this Prospectus, and is included herein for illustrative purposes only. The unaudited pro forma financial information should be read in conjunction with the section headed “Financial Information” of this Prospectus and the Accountant’s Report set out in Appendix I to this Prospectus.

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

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company which has been prepared in accordance with paragraph 4.29 of the Listing Rules is illustration only, and is set out to illustrate the effect of the Global Offering (as defined in this Prospectus) on the consolidated net tangible assets of the Group attributable to the owners of the Company as at April 30, 2025 as if the Global Offering had taken place on such date.

This unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company has been prepared for illustrative purpose only and, because of its hypothetical nature, it may not give a true picture of the consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025 or at any future dates following the Global Offering.

The following unaudited pro forma statement of adjusted consolidated net tangible assets of the Group attributable to owners of the Company is prepared based on the consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025 as derived from the Accountants’ Report set out in Appendix I to this Prospectus and adjusted as described below.

	Audited consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025	Estimated net proceeds from the Global Offering	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025	Unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per Share as at April 30, 2025	
	US\$'000 (Note 1)	US\$'000 (Note 2)	US\$'000	US\$ (Note 3)	HK\$ (Note 4)
Based on the offer price of HK\$24.2 per Share	<u>170,865</u>	<u>268,308</u>	<u>439,173</u>	<u>0.7</u>	<u>5.6</u>
Based on the offer price of HK\$26.2 per Share	<u>170,865</u>	<u>290,888</u>	<u>461,753</u>	<u>0.8</u>	<u>5.9</u>

Notes:

1. The audited consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025 is based on the audited consolidated total equity of the Group attributable to owners of the Company of US\$170,865,000 as at April 30, 2025, as extracted from the Accountants' Report as set out in Appendix I to this Prospectus.
2. The estimated net proceeds from the Global Offering are based on the estimated offer price of HK\$24.2 per Share and HK\$26.2 per Share, being the minimum and maximum of the indicative Offer Price respectively, and 90,884,000 Shares expected to be issued under the Global Offering, after deduction of the estimated underwriting fees and other listing expenses (excluding the listing expenses of US\$3,963,000 that have been charged to profit or loss on or prior to April 30, 2025). It does not take into account of any Shares which may be issued pursuant to the exercise of the Over-allotment Option; any options that have been granted and may be exercised into Shares under the Pre-IPO Share Option Scheme and any options that may be granted/exercised into Shares under the Post-IPO Share Option Scheme; or any Shares which may be allotted and issued or repurchased by the Company under the general mandates as set out in the section headed "Share Capital" in this Prospectus.
3. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per Share as at April 30, 2025 is arrived at by dividing the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025 by 605,884,000 Shares assuming the Global Offering had been completed on April 30, 2025, without taking into account of any Shares which may be issued pursuant to the exercise of the Over-allotment Option; any options that have been granted and may be exercised into Shares under the Pre-IPO Share Option Scheme and any options that may be granted/exercised into Shares under the Post-IPO Share Option Scheme; or any Shares which may be allotted and issued or repurchased by the Company under the general mandates as set out in the section headed "Share Capital" in this Prospectus.
4. These amounts are converted from United States Dollar to Hong Kong Dollar at an exchange rate of US\$1.00 to HK\$7.77 as at the Latest Practicable Date with reference to the rate published by the Federal Reserve Board. No representation is made that United States Dollar/Hong Kong Dollar amount have been, could have been or may be converted to United States Dollar/Hong Kong Dollar at that rate or at all.
5. No adjustment has been made to the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025 to reflect any trading results or other transactions of the Group entered into subsequent to April 30, 2025. In particular, the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company on the table as shown on page II-1 above have not been adjusted to show the effect of the derecognition of the other financial liability, as set out in the note 26 to the Accountant's Report as set out in Appendix I to this Prospectus, upon the Listing.

On February 20, 2025, the Company issued a total of 15,000,000 Pre-IPO Investor Shares for a total cash consideration of US\$30,000,000 to Pre-IPO Investor with, amongst others, a put option granted at the same time that imposed an obligation to the Company to purchase the Pre-IPO Investor Shares from the Pre-IPO Investor at a cash purchase amount equivalent to an annual internal rate of return on the amount the Pre-IPO Investor invested in the Pre-IPO Investment; giving rise to another financial liability of the Group. The other financial liability was initially determined based on the present value of the cash purchase amount at an annual effective interest rate and was subsequently measured at amortized cost. The put option will be terminated upon the Listing and the other financial liability will be, therefore, derecognized and credited directly to the equity (other reserve) of the Group. As at April 30, 2025, the carrying amount of the other financial liability was US\$31,084,000.

Assuming the Global Offering and the Listing had been completed on April 30, 2025, the put option would have been terminated and the other financial liability would have been derecognized and credited to the equity (other reserve) of the Group on the same date. The unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company as at April 30, 2025 would therefore have increased to approximately US\$470,257,000 and US\$492,837,000, based on Offer Prices of HK\$24.2 and HK\$26.2 per Share, respectively, and the unaudited pro forma adjusted consolidated net tangible assets of the Group attributable to owners of the Company per Share as at April 30, 2025 would have also increased to approximately US\$0.8 (equivalent to approximately HK\$6.0) and approximately US\$0.8 (equivalent to approximately HK\$6.3), respectively.

All the amounts in this note have been converted from United States Dollar to Hong Kong Dollar at an exchange rate of US\$1.00 to HK\$7.77 as at the Latest Practicable Date with reference to the rate published by the Federal Reserve Board. No representation is made that United States Dollar/Hong Kong Dollar amount have been, could have been or may be converted to United States Dollar/Hong Kong Dollar at that rate or at all.

The following is the text of the independent reporting accountants' assurance report received from Deloitte Touche Tohmatsu, 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 prospectus.



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

To the Directors of Softcare Limited

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of Softcare Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") by the directors of the Company (the "Directors") for illustrative purposes only. The unaudited pro forma financial information consists of the unaudited pro forma statement of adjusted consolidated net tangible assets as at April 30, 2025 and related notes as set out on pages II-1 to II-2 of Appendix II to the prospectus issued by the Company dated October 31, 2025 (the "Prospectus"). The applicable criteria on the basis of which the Directors have compiled the unaudited pro forma financial information are described on pages II-1 to II-2 of Appendix II to the Prospectus.

The unaudited pro forma financial information has been compiled by the Directors to illustrate the impact of the Global Offering on the Group's financial position as at April 30, 2025 as if the Global Offering had taken place at April 30, 2025. As part of this process, information about the Group's financial position has been extracted by the Directors from the Group's historical financial information for each of the three years ended December 31, 2024 and the four months ended April 30, 2025, on which an accountants' report set out in Appendix I to the Prospectus has been published.

Directors' Responsibilities for the Unaudited Pro Forma Financial Information

The Directors are responsible for compiling the unaudited pro forma financial information in accordance with paragraph 4.29 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 requirements 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.

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” issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Reporting Accountants’ Responsibilities

Our responsibility is to express an opinion, as required by paragraph 4.29(7) 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 have compiled the unaudited pro forma financial information in accordance with paragraph 4.29 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 unaudited pro forma financial information included in an investment circular is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the Group as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the event or transaction at April 30, 2025 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 4.29(1) of the Listing Rules.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
October 31, 2025