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27 February 2026

The Board of Directors
MeiG Smart Technology Co., Ltd.
China International Capital Corporation Hong Kong Securities Limited

Dear Sirs,

MeiG Smart Technology Co., Ltd. ("the Company")

Profit estimate for year ended 31 December 2025

We refer to the estimate of the consolidated profit attributable to equity holders of the Company for the year ended 31 December 2025 ("the Profit Estimate") set forth in the section headed "Financial Information" in the prospectus of the Company dated 27 February 2026 ("the Prospectus").

Directors' responsibilities

The Profit Estimate has been prepared by the directors of the Company based on the audited consolidated results of the Company and its subsidiaries (collectively referred to as "the Group") for the nine months ended 30 September 2025 and the unaudited consolidated results based on the management accounts of the Group for the remaining three months ended 31 December 2025.

The Company's directors are solely responsible for the Profit Estimate.

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 Hong Kong Institute of Certified Public Accountants ("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 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 accountants' responsibilities

Our responsibility is to express an opinion on the accounting policies and calculations of the Profit Estimate based on our procedures.

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 500 *Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness* and with reference to Hong Kong Standard on Assurance Engagements 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the HKICPA. Those standards require that we plan and perform our work to obtain reasonable assurance as to whether, so far as the accounting policies and calculations are concerned, the Company's directors have properly compiled the Profit Estimate in accordance with the bases adopted by the directors and as to whether the Profit Estimate is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group. Our work is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing issued by the HKICPA. Accordingly, we do not express an audit opinion.

Opinion

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Estimate has been properly compiled in accordance with the bases adopted by the directors as set out in Appendix IIB of the Prospectus and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in our accountants' report dated 27 February 2026, the text of which is set out in Appendix I of the Prospectus.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Ernst & Young'.

Certified Public Accountants
Hong Kong

China International Capital Corporation Hong Kong Securities Limited

29/F, One International Finance Centre

1 Harbour View Street

Central, Hong Kong

The Board of Directors

MeiG Smart Technology Co., Ltd. 美格智能技術股份有限公司

February 27, 2026

Dear Sirs,

We refer to the profit estimate of the consolidated profit attributable to owners of MeiG Smart Technology Co., Ltd. (the “**Company**”) for the year ended December 31, 2025 (the “**Profit Estimate**”) set forth in the section headed “Financial Information — Profit estimate for the year ended December 31, 2025” in the prospectus of the Company dated February 27, 2026 (the “**Prospectus**”).

The Profit Estimate, for which you as the Directors of the Company are solely responsible for, has been prepared by the Directors of the Company based on the audited consolidated results of the Company and its subsidiaries (collectively, the “**Group**”) for the nine months ended September 30, 2025 and the unaudited consolidated results based on the management accounts of the Group for the three months ended December 31, 2025.

We have discussed with you the bases made by the Directors of the Company as set forth in Part A of Appendix IIB to the Prospectus, upon which the Profit Estimate has been made. We have also considered, and relied upon, the letter dated February 27, 2026 addressed to you and us from Ernst & Young, the reporting accountants of the Company (the “**Reporting Accountants**”), regarding the accounting policies and calculations upon which the Profit Estimate has been made.

On the basis of the information comprising the Profit Estimate and on the basis of the accounting policies and calculations adopted by you and reviewed by the Reporting Accountants, we are of the opinion that the Profit Estimate, for which you as the Directors of the Company are solely responsible for, has been made after due and careful enquiry.

Yours faithfully,

For and on behalf of

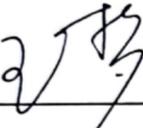
China International Capital Corporation Hong Kong Securities Limited

WANG Meng

Director

For and on behalf of

China International Capital Corporation Hong Kong Securities Limited



Name: WANG Meng

Title: Director