

# ALTUS CAPITAL LIMITED

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28 March 2024

The Board of Directors  
**IntelliCentrics Global Holdings Ltd.**  
31/F, Tower Two  
Times Square  
1 Matheson Street,  
Causeway Bay  
Hong Kong

Dear Sir and Madam,

We refer to (i) the announcement dated 9 February 2024 (the “**Joint Announcement**”) jointly issued by IntelliCentrics Global Holdings Ltd. (the “**Company**”) and symplr software LLC (the “**Purchaser**”); and (ii) the circular of the Company dated 28 March 2024 (the “**Circular**”), of which this letter forms part. Terms used in this letter shall have the same meanings as those defined in the Circular unless otherwise defined herein or required by the context.

We refer to (i) the unaudited revenue, loss before taxation and loss after taxation of the Target Group for the years ended 30 June 2022 and 2023 respectively, as well as the unaudited total asset value and net asset value of the Target Group as at 30 June 2023 as set out in the paragraph headed “2.1 Financial information of the Target Group” under the Joint Announcement; and (ii) the unaudited revenue, loss before taxation and loss after taxation of the Target Group for the years ended 30 June 2021, 2022 and 2023 and the three months ended 30 September 2023 respectively, the unaudited total asset value and net asset value of the Target Group as at 30 September 2023 as set out in the paragraph headed “2.1 Financial information of the Target Group” in the “Letter from the Board” of the Circular, as well as further details on the Target Group Financial Information as set out in Appendix II to the Circular (together, the “**Unaudited Required Financial Information**”). The Unaudited Required Financial Information is regarded as a profit forecast under the Takeovers Code and, therefore, is required to be reported on pursuant to Rule 10 of the Takeovers Code.

The Unaudited Required Financial Information has been prepared by the directors of the Company (the “**Directors**”) based on the unaudited consolidated management accounts of the Target Group.

We have reviewed the Unaudited Required Financial Information and the unaudited consolidated management accounts of the Target Group and discussed with the directors and the senior management of the Company the key bases upon which the Unaudited Required Financial Information were prepared. In addition, we have considered, and relied upon, the independent assurance report on the Unaudited Required Financial Information issued by Crowe (HK) CPA Limited (“**Crowe**”), which stated that nothing has come to Crowe’s attention that causes them to believe that the Unaudited Required Financial Information is not prepared, in all material respects, in accordance with the basis of preparation set out in note 2 to the Appendix II to the Circular.

Based on the above, we are satisfied that the Unaudited Required Financial Information, for which the Directors are solely responsible, have been made with due care and consideration.

Yours faithfully,  
For and on behalf of  
**Altus Capital Limited**



**Chang Sean Pey**  
*Responsible Officer*