



中匯
ZHONGHUI

中匯安達會計師事務所有限公司
ZHONGHUI ANDA CPA LIMITED
香港九龍灣宏照道38號企業廣場第五期2座23樓
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Our Ref. : H240/FE/pol

4 July 2024

The Board of Directors
Hengdeli Holdings Limited
Hong Kong

Dear Sirs,

Hengdeli Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

We refer to our letter (the “**Letter**”) dated 4 July 2024 and addressed to the board of directors of the Company as set out in Appendix IV of the composite document (the “**Composite Document**”) of the Company dated 4 July 2024 in relation to, among other things, the Partial Offer (as defined in the Composite Document).

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Circular with the inclusion of the Letter and references to our name in the form and context in which it is included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group since 31 December 2023 (**latest published audited balance sheet date**), or are proposed to be acquired or disposed of by or leased to the Group.

We consent to the Letter and this consent letter being made available for public inspection and display as described in the paragraph headed “Documents on Display” in Appendix VI to the Composite Document.

Yours faithfully,