

Our Ref: 137528/2025/GEN/ATGCO01F

27 January 2025

The Board of Directors
China National Building Material Company Limited
Tower 2 (Building B)
Guohai Plaza
No. 17 Fuxing Road
Haidian District
Beijing
The People's Republic of China

Private and Confidential

Dear Sirs,

We, Moore CPA Limited, refer to the offer document dated 27 January 2025 (the "**Offer Document**") issued by China National Building Material Company Limited (the "**Company**") in connection with the conditional cash offer by Morgan Stanley Asia Limited on behalf of the Company to buy-back up to 841,749,304 H shares at HK\$4.03 per H share and application for whitewash waiver (collectively, the "**Transaction**"), a copy of which is attached and initialed by us on its front cover for the purpose of identification.

We hereby consent the inclusion of (i) our independent reporting accountants' assurance report dated 27 January 2025 on the compilation of unaudited pro forma financial information of the Company and its subsidiaries (the "**Group**") as at and for the year ended 31 December 2023; and (ii) our accountants' report dated 27 January 2025 on the results estimates for the Group, Sinoma Science & Technology Co., Ltd. and its subsidiaries and Tianshan Material Co., Ltd. and its subsidiaries for the year ended 31 December 2024 (collectively, the "**Reports**"), and the references to our name in the form and context in which they are included in the Offer Document.

We also hereby consent to a copy of our Reports and this letter being made available for inspection as described in the section headed "DOCUMENTS AVAILABLE FOR INSPECTION" in Appendix IV to the Offer Document.

Yours faithfully,



Moore CPA Limited
Certified Public Accountants

Cheung Sai Kit
Practising Certificate Number: P05544

Hong Kong, 27 January 2025