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The Board of Directors
Grand Ming Group Holdings Limited
22/F, Railway Plaza,
No.39 Chatham Road South,
Tsim Sha Tsui, Kowloon, Hong Kong

27 November 2026

Our ref: 078212/VD0326

Dear Sirs,

Grand Ming Group Holdings Limited (the "Company")
Consent letter

We refer to the circular dated 27 November 2026 (the "Circular") in connection with the proposed very substantial disposal transaction of the Company, a final proof of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report dated 27 November 2026 on the unaudited pro forma financial information as set out in Appendix IV to the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

BDO Limited

ASY/KWN/jt/consent letter

BDO Limited
香港立信德豪會計師事務所有限公司

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