



**McM (HK) CPA Limited**

24/F., Siu On Centre,  
188 Lockhart Road, Wan Chai, Hong Kong



(香港)會計師事務所有限公司

香港灣仔駱克道 188 號

兆安中心 24 樓

Our Ref.: CX/G80423/0012

21 April 2022

The Board of Directors  
Grand T G Gold Holdings Limited  
Room A-B, 8th Floor,  
Centre Mark II, 305–313 Queen's Road Central,  
Sheung Wan, Hong Kong

Dear Sirs,

**Grand T G Gold Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)**

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets (the “Unaudited Pro Forma Financial Information”) of the Group as at 30 September 2021 as set out in Appendix II of the prospectus of the Company to be dated 21 April 2022 (the “Prospectus”) in relation to the rights issue of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of our report (the “Report”) on the Unaudited Pro Forma Financial Information and references to our name in the form and context in which they are 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, or are proposed to be acquired or disposed of by or leased to the Group.

We hereby consent to the Report and this letter being made available as documents on display as described in Appendix III to the Prospectus.

Yours faithfully,

**McM (HK) CPA Limited**

*Certified Public Accountants  
Hong Kong*