

7 October 2024

The Board of Directors
Guangdong – Hong Kong Greater Bay Area Holdings Limited
Level 32, Block A
Hong Long Century Plaza
Luohu District, Shenzhen
China

Dear Sirs,

**Re: Guangdong – Hong Kong Greater Bay Area Holdings Limited (the “Company”)
and its subsidiaries (collectively referred to as the “Group”)
Consent letter – Rights Issue**

We refer to the prospectus of the Company dated 7 October 2024 (the “Prospectus”) in respect of the proposed rights issue on the basis of one (1) rights share for every two (2) existing shares held by the qualifying shareholders at the subscription price of HK\$0.23 per rights share, to raise gross proceeds of approximately HK\$62.41 million before deducting the costs and expenses by way of issuing up to 271,367,700 rights shares (the “Rights Issue”).

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Group as set out in Appendix II of the Prospectus in respect of the Rights Issues and the 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 since 31 December 2023 (i.e. date of the latest published audited consolidated statements of the Group), or are proposed to be acquired or disposed of by or leased to the Group.

Yours faithfully,



Elite Partners CPA Limited
Certified Public Accountants
Hong Kong