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Our Ref. : YKK:LFS:T0479:24:267

24 October 2024

The Board of Directors  
China New Consumption Group Limited  
Room 204, 2/F  
Yue Shing Commercial Building  
15 Queen Victoria Street  
Central  
Hong Kong

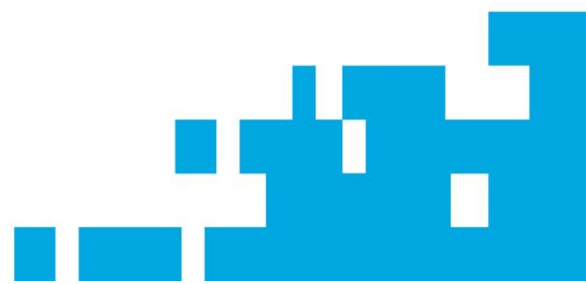
Dear Sirs,

**Re: China New Consumption Group Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)**

We refer to the prospectus of the Company dated 24 October 2024 in connection with the rights issue of 240,001,722 rights shares at a price of HK\$0.1 per rights share on the basis of one rights share for every two shares held on the Record Date (the “Prospectus”).

We hereby consent and confirm that we have not withdrawn our consent to the issue of the Prospectus with the inclusion of our accountants’ report dated 24 October 2024 (the “Report”) on the unaudited pro forma statement of adjusted consolidated net tangible assets of the Group as at 31 March 2024 in Appendix II of the Prospectus, and the references to our name in the form and context in which they are included.

We hereby further consent to a copy of this letter and the Report being made available for display as described in Appendix III to the Prospectus.



Yours faithfully,

Digitally signed by Yu Kwok Keung, Partner of  
RSM Hong Kong

Certified Public Accountants  
24 October 2024

