

25 November 2024



Our Ref.: C1449s/dww/vtl/u24

Level 8, K11 ATELIER King's Road
728 King's Road, Quarry Bay
Hong Kong

Private & Confidential

The Board of Directors
33/F, COFCO Tower
262 Gloucester Road,
Causeway Bay
Hong Kong

T: +852 2525 0171
F: +852 2810 1417

enquiries@bakertilly.hk
www.bakertilly.hk

Dear Sirs,

COFCO Joycome Foods Limited (the "Company")

We refer to the circular of the Company dated 25 November 2024 in connection with the proposed acquisition of COFCO Jiahua Industrial Limited by the Company (the "Circular"), a copy of which is attached and initialled by us on its front cover for the purpose of identification. Terms used herein shall have the same meanings as defined in the Circular unless stated otherwise.

We hereby give our consent to the inclusion of our accountants' reports dated 25 November 2024 on the historical financial information of the Target Group for the years ended 31 December 2021, 2022, and 2023 and the six months ended 30 June 2024, as set out in Appendix II to the Circular, and our report dated 25 November 2024 in relation to the unaudited pro forma financial information of the Enlarged Group, 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.

We also consent to the above-mentioned reports and this letter being made available for public.

Yours faithfully,

Baker Tilly Hong Kong Limited