



**SFAI**  
GLOBAL

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25 November 2024

The Board of Directors  
Gilston Group Limited  
Suite 10A and 10B,  
15/F Nine Queen's Road Central  
Central Hong Kong

Dear Sirs,

**Re: Gilston Group Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group")**

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular dated 25 November 2024 (the "Circular") in connection with the proposed very substantial acquisition in relation to subscription of the registered capital of Shenzhen Jiajinlong Industrial Development Co., Ltd. (深圳市嘉進隆實業發展有限公司) (the "Target Company", together with the Group collectively referred to as the "Enlarged Group") in the amount of RMB9,000,000 at the consideration of RMB9,000,000 (the "Share Subscription") to the inclusion of our accountants' report on historical financial information of the Target Company for the three years ended 31 December 2023 and the six months ended 30 June 2024 (the "Accountants' Report on Historical Financial Information of the Target Company"), our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Enlarged Group dated 25 November 2024 (the "Assurance Report on Unaudited Pro Forma Financial Information") in the Circular and the references thereto and to ourselves, in the form and context in which they are included.

We further consent to make available the Accountants' Report on Historical Financial Information of the Target Company, the Assurance Report on Unaudited Pro Forma Financial Information, our auditor's report on the financial statements underlying the financial information incorporated in the Accountants' Report on Historical Financial Information, and this letter for public inspection as described in the section headed "11. DOCUMENTS ON DISPLAY" under Appendix V to the Circular.

Yours faithfully,

SFAI (HK) CPA Limited  
Certified Public Accountants  
Lee Yan Fai  
Practising Certificate Number: P06078

Hong Kong

