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Date: 14 March 2025

**EPS Creative Health Technology Group Limited**

Flat A, 17/F.,  
Gemstar Tower, 23 Man Lok Street  
Hung Hom, Kowloon  
Hong Kong

**Attn.: Board of Directors**

Dear Sirs,

**Re: EPS Creative Health Technology Group Limited (the “Company”, together with its subsidiaries, the “Group”) – Major and connected transaction in relation to the disposal of the entire issued share capital of the target company and sale loans**

We refer to the circular dated 14 March 2025 issued by the Company in connection with the captioned matter (the “Circular”). Unless otherwise defined, terms used herein shall have the same meanings as those defined in the Circular.

As at the Latest Practicable Date,

- (i) we did not have any interest in the share capital of any member of the Group or any right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and
- (ii) we did not have any interest, direct or indirect, in any assets which have been, since 31 March 2024, being the date to which the latest published audited consolidated financial statements of the Group were made up, acquired or disposed of by or leased to or were proposed to be acquired or disposed of or leased to any member of the Group.

We have given and have not withdrawn our written consent to the issue of the Circular with the inclusion therein of our letter or report and/or references to our name, in the form and context in which they respectively appear. We further consent to a copy of this letter and our letter or report being made available on display as described in the section headed “10. DOCUMENTS ON DISPLAY” in Appendix III to the Circular.

Yours faithfully,

Confucius International CPA Limited  
Certified Public Accountants  
Hong Kong