CCTH CPA LIMITED
中正天恆會計師有限公司

18 March 2025

The Directors
Man Seng International Limited
14/F., Teda Building
87 Wing Lok Street
Sheung Wan, Hong Kong

Dear Sirs,

Man Seng International Limited (THE "COMPANY")

We refer to the circular of the Company dated 18 March 2025 (the "Circular") in connection with proposed disposal of entire issued capital of Gloryear Investments Limited. Unless the context otherwise requires, capitalized terms used in this letter shall have the same meanings as defined in the Circular.

Having made reasonable enquiries within our firm, we inform you that:

1. we do not hold 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 of the Company or any of its subsidiaries; and

2. we do not have any direct or indirect interest in any assets which have been, since the date to which the latest published audited financial statements of the Company were made up, acquired or disposed of by or leased to, or which are proposed to be acquired or disposed of by or leased to, the Company or any of its subsidiaries.

Yours faithfully,

CCTH CPA Limited
Certified Public Accountants
Hong Kong, 18 March 2025

CCTH CPA LIMITED

Unit 1510-1517, 15/F., Tower 2, Kowloon Commerce Centre,
No. 51 Kwai Cheong Road, Kwai Chung, New Territories, Hong Kong

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