



CCTH CPA LIMITED
中正天恆會計師有限公司

18 March 2025

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

Dear Sirs,

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular dated 18 March 2025 (the "Circular") by Man Sang International Limited (the "Company") in connection with proposed disposal of entire issued share capital of Gloryear Investments Limited, with the inclusion of our independent reporting accountants' assurance report on the compilation of pro forma financial information of the Company and its subsidiaries (hereinafter collectively referred to as the "Group") (the "Assurance Report on Pro Forma Financial Information"), our review report on the financial information of Gloryear Investments Limited and its subsidiaries (hereinafter collectively referred to as the "Disposal Group") (the "Review Report on Financial Information of Disposal Group") for the three years ended 31 March 2024 and the six months ended 30 September 2024 all dated 18 March 2025 and the references thereto and to ourselves, in the form and context in which they are included.

Yours faithfully,

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



CCTH CPA LIMITED

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