

STRICTLY PRIVATE & CONFIDENTIAL

Consent Letter

31 March 2025

Golden Wheel Tiandi Holdings Company Limited
Room 712, 7/F
Block B
Sea View Estate
8 Watson Road
Fortress Hill
Hong Kong

Attn: The Board of Directors

Dear Sirs,

Re: Golden Wheel Tiandi Holdings Company Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

(1) PROPOSAL FOR RE-ELECTION OF DIRECTORS, GENERAL MANDATES TO ISSUE NEW SHARES AND TO REPURCHASE SHARES; (2) PROPOSED RESTRUCTURING INVOLVING, AMONG OTHERS, (A) THE SCHEME (B) CONNECTED TRANSACTION – ISSUE OF NEW NOTES AND PROVISION OF FINANCIAL ASSISTANCE (C) CONNECTED TRANSACTION – ISSUE OF NEW SHARES UNDER SPECIFIC MANDATE (D) CONNECTED TRANSACTION AND VERY SUBSTANTIAL DISPOSAL; (3) PROPOSED SHARE CONSOLIDATION AND CHANGE IN BOARD LOT SIZE AND (4) NOTICE OF ANNUAL GENERAL MEETING

We refer to the circular of the Company dated 31 March 2025 (the “Circular”) in relation to the captioned matter. Unless otherwise defined, terms used herein shall have the same meaning as those defined in the Circular.

a. Consent for inclusion of our reports and letters

We hereby consent and confirm that we have not withdrawn our consent to the issue of the Circular and the inclusion therein of our review report dated 31 March 2025 on unaudited consolidated financial information of the Issuer Group for the years ended 31 December 2022, 2023 and 2024 included in Appendix IV to the Circular (the “**Review Report on Unaudited Consolidated Financial Information of the Issuer Group**”) and independent reporting accountant’s assurance report dated 31 March 2025 on the compilation of unaudited pro forma financial information of the Remaining Group for the year ended 31 December 2024 included in Appendix V to the Circular (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.

b. Consent for incorporation by reference of our previous report

We hereby consent to the incorporation by reference of our auditor's report dated 28 March 2025 on the financial statements of the Company for the year ended 31 December 2024 in the Circular, and the references to our name in the form and context in which they are included.

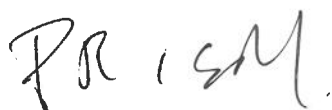
It should be noted that we have not performed an assurance engagement in accordance with any assurance standard on the financial statements of the Company for any period subsequent to 31 March 2024. This consent should not be construed as in any way updating or refreshing the aforementioned auditor's report nor do we accept responsibility for such report beyond that owed to those to whom the report was addressed by us at the date of its issue.

We attached a copy of the document initialled by ourselves for the purpose of identification.

We further consent to make available the Review Report on Unaudited Consolidated Financial Information of the Issuer Group, the Assurance Report on Unaudited Pro Forma Financial Information and this letter for display in the manner, location and timeframe as described in "11. Documents on Display" under Appendix VIII to the Circular.

We also confirm that as at the Latest Practicable Date, (a) we did not have any shareholding in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and (b) we did not have any direct or indirect interest in any assets which have since 31 December 2024 (being the date to which the latest published audited financial statements of the Group were made up) been acquired or disposed of by or leased to any member of the Group, or are proposed to be acquired or disposed of by or leased to any member of the Group.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'PRISM' followed by a stylized signature.

Prism Hong Kong Limited
Certified Public Accountants
Chin Wang Leung
Practising Certificate Number: P07806
Hong Kong