



**SFAI**  
GLOBAL

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Date: 8 April 2025

**Private and Confidential**

The Board of Directors  
Pacific Legend Group Limited  
Cricket Square, Hutchins Drive  
P.O. Box 2681, Grand Cayman  
KY1-111, Cayman Islands

Dear Sirs,

**Re: Pacific Legend Group Limited (the "Company", together with its subsidiaries, "the Group")**  
**Consent letter – Rights Issue**

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We refer to the prospectus of the Company dated 8 April 2025 (the "**Prospectus**") in connection with the proposed Rights Issue on the basis of one (1) Rights Share for every two (2) Shares held on the Record Date on a non-underwritten basis (the "**Prospectus**"). Terms used herein shall have the same meanings as defined in the Prospectus unless otherwise stated.

We hereby consent, and confirm that we have given and have not withdrawn our written consent, to the issue of the Prospectus with the inclusion therein of our accountants' report dated 8 April 2025 on the compilation of unaudited pro forma financial information of the Group as set out in Appendix II to the Prospectus, and the references to our name in the form and context in which they are included.

We also hereby consent to a copy of this letter and the accountants' report being made available for display as described in Appendix III to the Prospectus.

*[The remainder of this page is intentionally left blank]*





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Yours faithfully,

For and on behalf of

**SFAI (HK) CPA Limited**

Name: Fok Tat Choi

Title: Director

