

8 April 2025

The Board of Directors
Pacific Legend Group Limited
Units 1202-04, Level 12
Cyberport 2
100 Cyberport Road
Hong Kong

Dear Sirs,

Pacific Legend Group Limited (the “Company”) and its subsidiaries, (collectively referred to as “the Group”)

Directors’ Statement of Sufficiency of Working Capital

We refer to the working capital forecast of the Group for the period from 1 March 2025 to 30 September 2026 (the “**Forecast**”) which has been prepared by the directors of the Company (the “**Directors**”) in connection with their statement relating to the sufficiency of working capital of the Group (the “**Statement**”, as attached in Attachment I) contained in the paragraph headed “3. Sufficiency of Working Capital” in Appendix I to the prospectus dated 8 April 2025 (the “**Prospectus**”) in relation to the Rights Issue.

Responsibilities

The Directors are solely responsible for the Statement and the Forecast in support of the Statement.

It is our responsibility to form an opinion on the Statement and to report our opinion to you.

Basis of our opinion

We perform our work to obtain reasonable comfort as to whether the Directors have made the Statement, in the form and context in which it is made, after due and careful enquiry. Our work was limited primarily to reviewing the Forecast and the underlying assumptions, discussing with the management of the Group the assumptions in formulating the Forecast and making enquiries of the Company’s management regarding the disclosure in the Statement.

Opinion

On the basis of our procedures, we report that:

- (i) in our opinion, the Statement has been made by the Directors after due and careful enquiry; and
- (ii) the loan facilities that are shown to be required by the Forecast exist as of 28 February 2025.

Other Matters

Without qualifying our opinion, we draw your attention that the Statement is based on the Company’s forecasts and estimation of future transactions and cash flows and other assumptions about the future. Actual cash flows are likely to be different from those estimated or forecast since anticipated events

frequently do not occur as expected and unforeseen events may arise, and their impact on estimates and forecasts may be material.

We make no representation regarding the sufficiency for your purposes of the aforementioned procedures.

This letter has been prepared in connection with the Prospectus. It should not be relied upon by any party for any other purpose and we expressly disclaim any liability or duty to any party in this respect. It should not be disclosed, referred to or quoted in whole or in part without our prior written consent, nor is it to be filed with or referred to in whole or in part in the Prospectus or any other document, except that references may be made to its existence in (i) contracts among the Company and ourselves; and (ii) any communications in relation to the Prospectus among the Company and ourselves.

Yours faithfully,



Rainbow Capital (HK) Limited
Larry Choi
Managing Director

cc The Stock Exchange of Hong Kong Limited

Extracted from the Prospectus

“3. SUFFICIENCY OF WORKING CAPITAL

The Directors, after due and careful enquiries, are of the opinion that, after taking into account the financial resources presently available to the Group including internally generated funds, the currently available banking facilities and other borrowings and the estimated net proceeds from the Rights Issue and the placing of the Unsubscribed Rights Shares and the NQS Unsold Rights Shares, the Group will have sufficient working capital to satisfy its present requirements for at least the next twelve months from the date of the publication of this Prospectus.”