

28 March 2025

Our Ref.: Y227s/kl/mc/lcl/u25

Level 8, K11 ATELIER King's Road
728 King's Road, Quarry Bay
Hong Kong

PRIVATE & CONFIDENTIAL

The Board of Directors
Yues International Holdings Group Limited
Office C, 23rd Floor, Centre Mark II
305 - 313 Queen's Road Central
Hong Kong

T: +852 2525 0171

F: +852 2810 1417

enquiries@bakertilly.hk
www.bakertilly.hk

Attention: Mr. Ivan Nip

Dear Sirs,

Yues International Holdings Group Limited (the "Company") and its subsidiaries (together the "Group") - Rights issue on the basis of four (4) rights shares for every one (1) share held on the Record Date on a non-underwritten basis (the "Rights Issue")

We refer to the prospectus dated 8 April 2025 (the "Prospectus") issued by the Company in connection with the Rights Issue. Unless the context otherwise requires, capitalised terms used in this letter shall have same meanings as defined in the Prospectus. We hereby confirm that:

- a. as at the Latest Practicable Date, we did not have any shareholding in the Company or 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;
- b. we did not have any direct or indirect interest in any assets which have 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 since 31 December 2024 (being the date to which the latest published audited accounts of the Company were made up) ; and
- c. we have prepared the assurance report on the compilation of unaudited pro forma financial information of the Group as at 31 December 2024 as set out in Appendix II to the Prospectus.

We hereby consent and have not withdrawn our consent to the inclusion of our assurance report dated 8 April 2025 on the unaudited pro forma financial information as at 31 December 2024 in the Prospectus, and references to our name in the form and context in which they appear in the Prospectus.

Yours faithfully,



Baker Tilly Hong Kong Limited
Certified Public Accountants