



September 4, 2025

The Directors
525-1 Donggang West Road,
Chengguan District,
Lanzhou City, Gansu Province,
The PRC

Dear Sirs,

**Bank of Gansu Co., Ltd (the “Bank”) and its subsidiary
(collectively referred to as the “Group”)**

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular of the Bank dated September 4, 2025 (the “Circular”) in connection with the proposed disposal of the disposal assets by the Bank (“Asset Disposal”) to the inclusion of, our independent reporting accountants’ assurance report on the compilation of unaudited financial information of the disposed assets dated September 4, 2025 (the “UNAUDITED FINANCIAL INFORMATION OF THE DISPOSED ASSETS”) and unaudited pro forma financial information of the Group after asset disposal dated September 4, 2025 (the “UNAUDITED PRO FORMA FINANCIAL INFORMATION OF THE GROUP AFTER ASSET DISPOSAL”) (as set out in Appendix II and III of the Circular) and the references thereto and to ourselves, in the form and context in which they are included.

We hereby consent to the incorporation by reference of our auditor’s report dated March 30, 2023, March 27, 2024, March 28, 2025 on the financial statements of the Bank for the years ended December 31, 2022, 2023 and 2024 respectively 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 Bank for any period subsequent to June 30, 2025. 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 on the UNAUDITED FINANCIAL INFORMATION OF THE DISPOSED ASSETS and UNAUDITED PRO FORMA FINANCIAL INFORMATION OF THE GROUP AFTER ASSET DISPOSAL, and this letter for public inspection in the manner, location and timeframe as described in Appendix II and III to the Circular.

Yours faithfully,

SHINEWING (HK) CPA Limited
Certified Public Accountants
Lee Shun Ming
Practising Certificate Number: P07068

Hong Kong