

Private and confidential

By email & By hand

The Board of Directors
IMMUNOTECH BIOPHARM LTD
8/F, Block 1
Guosheng Technology Park
No.1 Kangding Street
BDA
Beijing, the PRC

13 October 2025

Dear Sirs,

IMMUNOTECH BIOPHARM LTD
(the “Company”, together with its subsidiaries, the “Group”)

**PROPOSED RIGHTS ISSUE ON THE BASIS OF ONE (1) RIGHTS
SHARE FOR EVERY FIVE (5) EXISTING SHARES HELD ON
THE RECORD DATE (“Transaction”)**

We, Rongcheng (Hong Kong) CPA Limited, being the reporting accountants of the Company, refer to the prospectus of the Company dated 14 October 2025 (the “**Prospectus**”) in respect of the captioned Transaction. Capitalised terms used herein shall have the same meanings as those defined in the Prospectus.

We hereby confirm that we have given and have not withdrawn our consent to the issue of the Prospectus with the inclusion therein of the text of the report on the unaudited pro forma financial information of the Group dated 14 October 2025 (collectively, the “**Reports**”) as set out in the Prospectus or any statements and references to our name and/or logo (as the case may be) in the form and context in which they respectively appear in the Prospectus. We hereby further consent to copies of the Reports and this consent letter being made available for display as described in the section headed “15. DOCUMENTS ON DISPLAY” in Appendix III to the Prospectus.

We also confirm that, as at the Latest Practicable Date, we did not have any shareholding, directly or indirectly, 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 did not have any interest, direct or indirect, in any assets which since 31 December 2024, the date to which the latest published audited accounts of the Group were made up, 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.

Yours faithfully,

For and on behalf of
Rongcheng (Hong Kong) CPA Limited

Rongcheng HK
Director