

21 November 2025

The Directors
Crocodile Garments Limited
25th Floor, Crocodile Center
79 Hoi Yuen Road
Kwun Tong
Kowloon, Hong Kong

Dear Sirs,

**Crocodile Garments Limited (the “Company”) and its subsidiaries (the “Group”)
Proposed rights issue**

We refer to the prospectus dated 21 November 2025 (the “**Prospectus**”) in connection with the proposed rights issue of the Company.

We hereby consent to the inclusion of our accountants’ report dated 21 November 2025 on the pro forma financial information of the Group for the period ended 30 June 2025 in the Prospectus, and the references to our name in the form and context in which they are included.

This letter is solely being issued in compliance with paragraph 5 of Appendix D1B to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and in connection with the registration of the Prospectus regarding the proposed rights issue and not for any other purpose.

Yours faithfully,



Certified Public Accountants
Hong Kong