



廣深(香港)會計師事務所有限公司

Guangshen (Hong Kong) CPA Limited

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16 March 2026

Anchorstone Holdings Limited

Board of Directors

Unit 1501-02, 15/F., Delta House

No. 3 On Yiu Street

Shatin, New Territories

Hong Kong

Dear Sirs,

1. PROPOSED INCREASE IN AUTHORISED SHARE CAPITAL;
2. PROPOSED RIGHTS ISSUE ON THE BASIS OF
FOUR (4) RIGHTS SHARES FOR EVERY ONE (1) EXISTING SHARE
HELD ON THE RECORD DATE ON A NON-UNDERWRITTEN BASIS; AND
3. CONNECTED TRANSACTION IN RELATION TO
THE SET-OFF ARRANGEMENT

We, Guangshen (Hong Kong) CPA Limited, refer to the circular of Anchorstone Holdings Limited (the “**Company**”) dated 16 March 2026 in connection with the Rights Issue Circular (the “**Circular**”). Unless otherwise defined, capitalised terms used herein shall have the same meaning as those defined in the Circular.

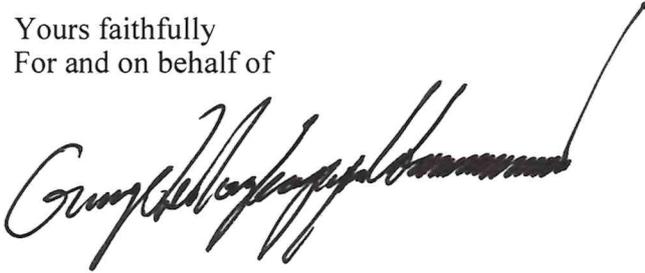
We hereby confirm that we are Certified Public Accountants and we have given and not withdrawn our written consent to the issue of the Circular with the inclusion of our report and references to our name and/or our advice in the form and context in which they respectively appear.

We also confirm that as at the Latest Practicable Date,

- (i) we were not beneficially interested in any share of any member of the Group nor did we have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and

- (ii) 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 consolidated financial statements of the Group were made up).

Yours faithfully
For and on behalf of



Guangshen (Hong Kong) CPA Limited
Certified Public Accountants
Hong Kong