



SBI China Capital
軟庫中華

CONSENT OF INDEPENDENT FINANCIAL ADVISER

Date : 27 April 2026
To : CA Cultural Technology Group Limited
Room 2905, 29th Floor, China Resources Building
No. 26 Harbour Road, Wan Chai, Hong Kong

Attention : The Board of Directors

Dear Sir/Madam,

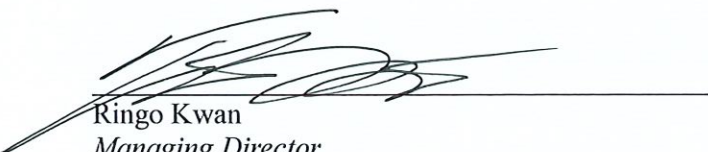
**RE : CA CULTURAL TECHNOLOGY GROUP LIMITED (THE "COMPANY")
(1) ENTERING OF THE TERM SHEET AND THE SUBSCRIPTION
AGREEMENTS; (2) CAPITAL REORGANISATION AND CHANGE IN BOARD LOT SIZE;
(3) DEBT RESTRUCTURING; (4) ISSUE OF NEW SHARES; (5) ISSUE OF CONVERTIBLE
BONDS; (6) APPLICATION FOR WHITEWASH WAIVER; (7) SCHEME'S SPECIAL
DEALS; AND (8) SPECIAL DEAL IN RELATION TO DEED OF SETTLEMENT (THE
"TRANSACTIONS")**

We refer to the letter from the independent financial adviser in the circular of the Company dated 27 April 2026 (the "IFA Letter") in connection with the Transactions. Capitalised terms used in this letter shall have the same meanings as those in the IFA Letter unless otherwise specified.

We hereby give our written consent, and confirm that we have not withdrawn our written consent, to the issue of the IFA Letter by the Company, with the inclusion and references to our name and our letter of advice to the Independent Board Committee and the Independent Shareholders, in the form and context in which they respectively appear.

We hereby consent to this letter and the IFA Letter being made available for display as described in the circular of the Company dated 27 April 2026.

Your faithfully,
For and on behalf of
SBI China Capital Hong Kong Securities Limited


Ringo Kwan
Managing Director