

The Board of Directors
CA Cultural Technology Group Limited
Suite 2905, 29/F China Resources Building,
26 Harbour Road, Wanchai,
Hong Kong

Dear Sirs,

**Re: CA Cultural Technology Group Limited (the “Company”) and its subsidiaries
(collectively referred to as the “Group”)**

We refer to the Company’s circular in relation to the proposed restructuring involving (i) the Capital Reorganisation and the Change in Board Lot Size; (ii) debt restructuring; (iii) issue of new shares; (iv) issue of convertible bonds; and (v) the Special Deals (the “Restructuring”) dated 27 April 2026 (the “Circular”). Capitalised terms used in this letter shall have the same meaning as those defined in the Circular, unless the context requires otherwise.

We hereby consent to and confirm that we have given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our opinions (“Opinions”) and references to our firm's name in the form and context in which they are respectively included in the Circular.

We also confirm that as at the Latest Practicable Date, (i) we did not have any beneficial interest in any securities in any member of the Group or 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 interest, either direct or indirect, in any assets which have been, since 31 March 2025 (being the date to which the latest published audited consolidated financial statements of the Group were made up), acquired or disposed of by or leased to any member of the Group, or were proposed to be acquired or disposed of by or leased to any member of the Group.

We give our further consent to this letter and the Opinions being made available for public inspection as described in Appendix III-20 to the Circular.

Yours faithfully,



KTC Partners CPA Limited

Certified Public Accountants (Practising)

Chow Yiu Wah, Joseph

Practising Certificate Number: P04686

Hong Kong, **27 APR 2026**