

**Private and Confidential**

Our Ref: SL/PH/P812/AUD4/vy

11 May 2026

The Board of Directors  
Pa Shun International Holdings Limited  
Suites 2601-2603, 26/F  
Shui On Centre  
6-8 Harbour Road  
Wanchai  
Hong Kong

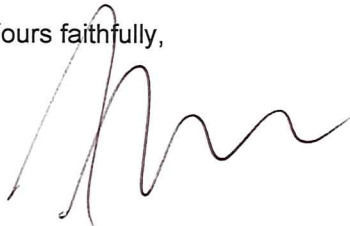
Dear Sirs,

**PA SHUN INTERNATIONAL HOLDINGS LIMITED (THE “COMPANY”)  
CONSENT LETTER**

We refer to the Company’s prospectus dated 11 May 2026 (the “Prospectus”) in connection with the proposed rights issue on the basis of one rights share for every two shares (the “Rights Issue”) and the nature and limitations of the services that we will provide.

We hereby give our consent to the issue of the Prospectus, with the inclusion therein of the independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information of the Group to illustrate the impact of the Rights Issue as if the Rights Issue had taken place on 31 December 2025, and the references to our name, included in the form and context in which it is included in the Prospectus.

Yours faithfully,



**Forvis Mazars CPA Limited**  
*Certified Public Accountants*  
Hong Kong