中匯安達會計師事務所有限公司
ZHONGHUI ANDA CPA LIMITED
香港九龍灣宏照道38號企業廣場第五期2座23樓
23/F, Tower 2, Enterprise Square Five,38 Wang Chiu Road,Kowloon Bay, Kowloon, Hong Kong
Tel +852 2155 8288 Fax +852 2564 2297

Our Ref. : C300/FE/pol

15 September 2026

The Board of Directors
Hong Kong Robotics Group Holding Limited
Suites 1901-2 & 14, 19/F, Tower 6
The Gateway, Harbour City
Kowloon, Hong Kong
Hong Kong

Dear Sirs,

Hong Kong Robotics Group Holding Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group")
Proposed rights issue of the Company on the basis of one (1) rights share for every two (2) existing shares (the "Rights Issue")

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets (the "**Unaudited Pro Forma Financial Information**") of the Group as at 31 March 2026 as set out in Appendix II of the Prospectus of the Company dated 15 September 2026 (the "**Prospectus**") in relation to Rights Issue of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of our report on the Unaudited Pro Forma Financial Information and references to our name in the form and context in which they are included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group since 31 March 2026 (**latest published audited balance sheet date**), or are proposed to be acquired or disposed of by or leased to the Group.

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We also hereby consent to a copy of this letter and the above-named document, being made available for public inspection as described in the paragraph headed "14. Documents on Display" in Appendix III to the Prospectus.

Yours faithfully,

ZHONGHUI ANDA CPA Limited

Certified Public Accountants
23/F, Tower 2
Enterprise Square Five
38 Wang Chiu Road
Kowloon Bay, Kowloon
Hong Kong

15 September 2026

Li Chi Hoi
Practicing Certificate No.: P07268