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Our Ref. : ENG:CFC:C1483:014

27 January 2026

The Board of Directors  
China Castson 81 Finance Company Limited  
Flat 18, 9/F., Block B,  
Focal Industrial Centre,  
21 Man Lok Street,  
Hung Hom, Kowloon,  
HONG KONG

Dear Sirs,

We refer to the circular dated 27 January 2026 in connection with the proposed Rights Issue by China Castson 81 Finance Company Limited (the "Company") (the "Circular"), a final proof of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountant's report dated 27 January 2026 on the unaudited pro forma statement of adjusted consolidated net tangible assets as at 30 June 2025 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

**THE POWER OF BEING UNDERSTOOD**  
ASSURANCE | TAX | CONSULTING

