



國衛會計師事務所有限公司  
HODGSON IMPEY CHENG LIMITED



27 February 2026

**PRIVATE & CONFIDENTIAL**

The Board of Directors  
ETS Group Limited  
4th Floor, China Paint Building  
1163 Canton Road  
Mongkok, Kowloon  
HONG KONG

Dear Sirs,

**Mandatory unconditional cash offer by DL Securities (HK) Limited for and on behalf of Jumbo Growth Trading Limited to acquire all the issued shares of ETS Group Limited (other than those already owned and/or agreed to be acquired by Jumbo Growth Trading Limited and parties acting in concert with it) (the “Transaction”)**

We refer to the composite document jointly issued by ETS Group Limited (the “Company”) and Jumbo Growth Trading Limited (the “Offeror”) dated 27 February 2026 (the “Composite Document”) in relation to, among other things, the captioned matter. Capitalised terms used herein shall have the same meaning as those defined in the Composite Document unless otherwise stated.

We, HLB Hodgson Impey Cheng Limited, as auditor of the Company, hereby confirm that we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion of our letter, opinion or advice and the references to our name, logo and/or our qualifications included therein in the form and context in which they appear.

We also confirm that we have given and have not withdrawn our consent to this letter being made available for inspection as described in the section headed “12. DOCUMENTS AVAILABLE ON DISPLAY” in Appendix III to the Composite Document.

Yours faithfully,

**HLB Hodgson Impey Cheng Limited**  
*Certified Public Accountants*  
Hong Kong

**hic.com.hk**

31/F, Gloucester Tower, The Landmark, 11 Pedder Street, Central, Hong Kong SAR

香港中環畢打街11號置地廣場告羅士打大廈31字樓

**TEL:** +(852) 2810 8333 **FAX:** +(852) 2810 1948 **EMAIL:** hic@hic.com.hk

電話：+(852) 2810 8333 傳真：+(852) 2810 1948 電子郵件：hic@hic.com.hk

A member of HLB International, the global advisory and accounting network

本所為HLB國際成員之一 HLB國際為全球會計師事務所及商業顧問網絡