

STRICTLY PRIVATE & CONFIDENTIAL

15 October 2026

Fineland Living Services Group Limited
Unit B, 17/F, United Centre
95 Queensway
Admiralty
Hong Kong

Dear Sir/Madam,

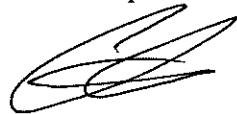
**UNCONDITIONAL MANDATORY CASH OFFER BY ALTUS
INVESTMENTS LIMITED FOR AND ON BEHALF OF THE OFFEROR
FOR ALL THE ISSUED SHARES OF THE COMPANY (OTHER THAN
THOSE ALREADY OWNED OR AGREED TO BE ACQUIRED BY THE
OFFEROR AND THE OFFEROR CONCERT PARTIES)**

We hereby consent and confirm that we have not withdrawn our consent to the joint issue by Fineland Living Services Group Limited and Yoncan Co., Ltd. of the composite document (the “**Composite Document**”) dated 15 October 2026 in respect of the captioned matter with the inclusion therein of our letter dated 15 October 2026 and the references to our name and our letter in the form and context in which they appear.

We further consent to this letter being made available for public display as described in the section headed “10. DOCUMENTS ON DISPLAY” under the Appendix III to the Composite Document.

Except as stated above, our said letter is not to be quoted or referred to, in whole or in part, nor shall our said letter or this consent letter be used for any other purpose, without our prior written consent.

Yours faithfully,
For and on behalf of
Gram Capital Limited



Graham Lam
Managing Director