



5 May 2026

**PRIVATE & CONFIDENTIAL**

The Directors  
Ling Yui Holdings Limited  
Units 1702-03, Stelux House  
698 Prince Edward Road East  
San Po Kong, Kowloon  
HONG KONG

Dear Sirs

**Ling Yui Holdings Limited (the “Company”)**  
**Consent letter**

We refer to the composite document dated 5 May 2026 in connection with the mandatory unconditional cash general offer by Red Sun Capital Limited for and on behalf of Hapbiotech Investment Holding Limited (the “Offeror”) to acquire all the issued Shares of the Company (the “Composite Document”).

We hereby consent to the inclusion of comfort letter on profit forecast dated 14 April 2026 for 3 years ending 31 March 2029 in the Composite Document, and the references to our name in the form and context in which they are included.

We further confirm that, as at the Latest Practicable Date, we

- a. do not have any shareholding, direct or indirect, in any member of the Group or the right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and
- b. did not have any interest, either directly or indirectly, in any assets which have been, since 31 March 2025 (being the date to which the latest published audited financial statements of the Company were made up), acquired or disposed of by or leased to or are proposed to be acquired or disposed of by or leased to any member of the Group.

We hereby further consent to this letter being made available for display as described in Appendix IV to the Composite Document.

Yours faithfully

  
HLB Hodgson Impey Cheng Limited  
Certified Public Accountants

**hic.com.hk**

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