

28 April 2026

The Board of Directors
Tian An Medicare Limited
Rooms 1904B-5, 19/F
Allied Kajima Building
No. 138 Gloucester Road
Wanchai
Hong Kong

Dear Sirs,

We refer to the offer document dated 28 April 2026 (the "Offer Document") issued by Tian An Medicare Limited (the "Company") in connection with the proposed conditional cash offer by Morton Securities Limited on behalf of the Company to buy-back up to 70,000,000 shares of the Company at HK\$1.1 per share, a copy 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 independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries (the "Group") dated 28 April 2026 in the Offer Document, and the references to our name in the form and context in which they are included.

We hereby also consent to the incorporation by reference of our auditor's report dated 13 March 2026 on the consolidated financial statements of the Group for the year ended 31 December 2025 in the Offer Document, and the references to our name in the form and context in which they are included.

It should be noted that we have not performed an assurance engagement in accordance with any assurance standard on the consolidated financial statements of the Group for any period subsequent to 31 December 2025. This consent should not be construed as in any way updating or refreshing the aforementioned auditor's report nor do we accept responsibility for such report beyond that owed to those to whom the report was addressed by us at the date of its issue.

Yours faithfully,

