



**DILIGENT  
CAPITAL**

Diligent Capital Limited  
Room 2203, 22/F  
New World Tower 1  
16-18 Queen's Road Central, HK

Tel +852 2170 0699  
Fax +852 2170 0600

Date: 30 May 2025

**ESSA FINANCIAL GROUP LTD (the “Offeror”)**

Vistra Corporate Services Centre,  
Wickhams Cay II  
Road Town  
Tortola,  
VG1110  
British Virgin Islands

**Tokyo Chuo Auction Holdings Limited (the “Company”)**

Room 2601, 26/F Wing On Centre,  
No. 111 Connaught Road Central  
Hong Kong

**Attn: Board of Directors**

Dear Sirs and Madams,

**Composite document relating to the mandatory unconditional cash offers (the “Offers”) by Lego Securities Limited and Fortune Origin Securities Limited for and on behalf of the Offeror to acquire all the issued shares in the Company (other than those already owned or to be acquired by the Offeror, the other purchasers and parties acting in concert with any of them) and to cancel all the outstanding Share Options of the Company**

We, Diligent Capital Limited, refer to the composite document dated 30 May 2025 jointly issued by the Offeror and the Company in connection with the Offers (the “**Composite Document**”). Unless otherwise defined, terms used herein shall have the same meaning as those defined in the Composite Document.

We, as one of the Joint Independent Financial Advisers to the Independent Board Committee and the Independent Shareholders, hereby consent and confirm that we have given, and have not withdrawn our written consent to the issue of the Composite Document with the inclusion of the text of the “Letter from the Joint Independent Financial Advisers” dated 30 May 2025 and the references to our name, logo and qualification, in the form and context in which they are included.

We also consent to our letter of advice and this letter being made available for public display as described in the sub-section headed “DOCUMENTS ON DISPLAY” in Appendix III to the Composite Document.



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Yours faithfully  
For and on behalf of  
Diligent Capital Limited

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Huen Felix Ting Cheung  
*Director*