

STRICTLY PRIVATE & CONFIDENTIAL

10 September 2026

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

Dear Sir/Madam,

**CONNECTED TRANSACTION AND SPECIAL DEAL
IN RELATION TO
THE SUBSCRIPTION OF SHARES UNDER SPECIFIC MANDATE**

We hereby consent and confirm that we have not withdrawn our consent to the issue by Fineland Living Services Group Limited of the circular (the “Circular”) dated 10 September 2026 in respect of the captioned matter with the inclusion therein of our letter to the Independent Board Committee and the Independent Shareholders dated 10 September 2026 and the references to our name, our logo and our letter in the form and context in which they appear. Unless otherwise defined herein, capitalized terms defined in the Circular have the same meanings in this letter.

As at the Latest Practicable Date, we did not have any direct or indirect shareholding in any member of the Group and did not have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group, and we did not have any direct or indirect interests in any assets which have been, since 31 December 2025 (being the date to which the latest published audited consolidated financial statements of the Group were made up), acquired or disposed of by or leased to any member of the Group, or were proposed to be acquired or disposed of by or leased to any member of the Group.

We further consent to this letter and our letter to the Independent Board Committee and the Independent Shareholders being made available for public display as described in the section headed “9. DOCUMENTS ON DISPLAY” under the Appendix I to the Circular.

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