

31 August 2026

**MS GROUP HOLDINGS LIMITED**

Room 907, 9/F.  
Enterprise Square Tower 1  
9 Sheung Yuet Road  
Kowloon Bay  
Hong Kong

**L.V.E.P. HOLDINGS LIMITED**

4/F., Golden Star Building  
20-24 Lockhart Road  
Wanchai  
Hong Kong

Dear Sirs,

**RE: MANDATORY UNCONDITIONAL CASH OFFERS BY RAINBOW CAPITAL (HK) LIMITED FOR AND ON BEHALF OF L.V.E.P. HOLDINGS LIMITED TO ACQUIRE ALL THE ISSUED SHARES OF, AND TO CANCEL ALL THE OUTSTANDING OPTIONS OF, MS GROUP HOLDINGS LIMITED (OTHER THAN THE EXCLUDED SHARES AND THE EXCLUDED OPTIONS)**

We refer to the composite document to be issued by the Company and the Offeror on or before 31 August 2026 (the “**Composite Document**”) in relation to the captioned matters. Unless otherwise defined, capitalised terms used herein shall have the same meaning as those defined in the Composite Document.

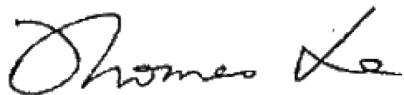
As at the Latest Practicable Date, we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion of our letter, report, opinion or advice as set out in the sections headed “Letter from the Independent Financial Adviser” (the “**IFA Letter**”) and “Report from the Independent Financial Adviser on the Unaudited Interim Figures” (the “**IFA Report**”), and the references to our opinion, name, logo and/or qualifications in the form and context in which they appear in the Composite Document.

As at the Latest Practicable Date, we did not have any shareholding, direct or indirect, in any member of the Group or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

As at the Latest Practicable Date, we did not have any direct or indirect interest in any assets which had been, since 31 December 2025, being the date of the latest published audited consolidated financial statements of the Company 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 hereby consent to a copy of (i) this letter; (ii) the IFA Letter; and (iii) the IFA Report being made available as documents on display as described in the paragraph headed “12. Documents on Display” in Appendix IV to the Composite Document.

Yours faithfully,  
For and on behalf of  
**Messis Capital Limited**

A handwritten signature in black ink, appearing to read "Thomas Lai". The signature is fluid and cursive, with the first name "Thomas" written in a larger, more prominent script than the last name "Lai".

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Thomas Lai  
*Chief Executive Officer*