



Grant Thornton  
致同

**PRIVATE AND CONFIDENTIAL**

The Board of Directors  
Hang Sang (Siu Po) International Holding Company Limited  
Block C, 5/F, Gee Hing Chang Industrial Building  
No. 16 Cheung Yue Street  
Cheung Sha Wan  
Kowloon  
Hong Kong

26 May 2025

**Grant Thornton  
Hong Kong Limited**

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Dear Sirs

We refer to the composite document date 26 May 2025 jointly issued by Wade Investment Spc Ltd and Hang Sang (Siu Po) International Holding Company Limited (the “**Composite Document**”). Terms used herein shall have the same meanings as those defined in the Composite Document unless the context otherwise requires.

We hereby consent to the inclusion of our Report on the profit estimate for eight months ended 28 February 2025 as set out in the Composite Document and references to our name in the form and context in which they are included.

Yours faithfully

**Grant Thornton Hong Kong Limited**  
Certified Public Accountants  
11<sup>th</sup> Floor, Lee Garden Two  
28 Yun Ping Road  
Causeway Bay  
Hong Kong SAR

26 May 2025

**Han Pui Yu**  
Practising Certificate No.: P07101

Certified Public Accountants

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