

8 January 2024

The Directors  
Imperium Financial Group Limited  
Room 03, 26/F  
One Harbour Square  
No. 181 Hoi Bun Road  
Kwun Tong, Kowloon  
Hong Kong

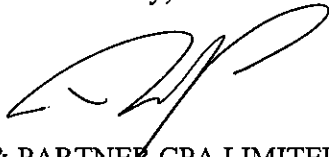
Dear Sirs,

We refer to the prospectus dated 8 January 2024 (the “**Prospectus**”) issued by Imperium Financial Group Limited (the “**Company**”) in connection with the proposed rights issue, a copy of which is attached and initialed 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 Group dated 8 January 2024 in the Prospectus, and the references to our name in the form and context in which they are included.

We also hereby consent to a copy of this letter and the above-named document being made available for display on the website of The Stock Exchange of Hong Kong Limited and the Company's own website as described in the paragraph headed “17. Documents on Display” in Appendix III to the Prospectus.

Yours faithfully,



D & PARTNER CPA LIMITED