

Date: 6 June 2024

Our ref.: IN/HK8460_2024_T1

Private and confidential

The Board of Directors
Basetrophy Group Holdings Limited
Flat B-31, 4/F.
Park Fook Industrial Building
615-617 Tai Nan West Street
Cheung Sha Wan
Kowloon

Dear Sirs,

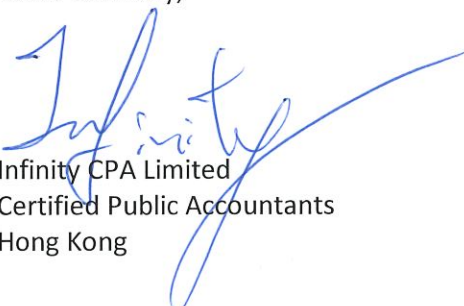
Basetrophy Group Holdings Limited (the "Company") and its subsidiaries (collectively, the "Group")

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets (the "Unaudited Pro Forma Financial Information") of the Group as at 31 December 2023 as set out in Appendix II of the prospectus of the Company to be dated 6 June 2024 (the "Prospectus") in relation to the rights issue of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of our report on the Unaudited Pro Forma Financial Information and references to our name in the form and context in which they are included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group, or are proposed to be acquired or disposed of by or leased to the Group.

Yours faithfully,



Infinity CPA Limited
Certified Public Accountants
Hong Kong