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Private and Confidential

The Board of Directors
Beijing Beida Jade Bird Universal Sci-Tech Company Limited
17th Floor, V Heun Building
138 Queen's Road Central
Central, Hong Kong

30 December 2024
Our ref: 079880-VD1024/1230

Dear Sirs,

**BEIJING BEIDA JADE BIRD UNIVERSAL SCI-TECH COMPANY LIMITED (the "Company")
CONSENT LETTER**

We refer to the circular dated 30 December 2024 (the "Circular") in connection with the possible disposal mandate for shares in Jade Bird Fire Co., Ltd. (the "Target Company"), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of 1) our independent assurance report dated 30 December 2024 on the reconciliation of financial information of the Target Company and its subsidiaries (together, the "Target Group") prepared in accordance with Accounting Standards for Business Enterprises of the People's Republic of China issued by the China Ministry of Finance for each of the years ended 31 December 2021, 2022 and 2023, and for the nine months ended 30 September 2024 to the adjusted financial information of the Target Group prepared in accordance with the accounting policies adopted by the Company and its subsidiaries (together, the "Group") which follow Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants as set out in the published interim report of the Company for the six months ended 30 June 2024; 2) our accountants' report dated 30 December 2024 on the unaudited pro forma financial information of the Group as at 30 June 2024 and for the year ended 31 December 2023; and 3) 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 documents being published on the HKEX's website and the Company's own website as described in the paragraph headed "Documents on Display" in section 10 of Appendix IV to the Circular.

Yours faithfully
BDO Limited

AYA/PCN

Encl.

BDO Limited
香港立信德豪會計師事務所有限公司

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