

31 March 2023

Our Ref.: G403/AH/KS

The Directors  
Golden Power Group Holdings Limited  
Flat C, 20/F., Block 1  
Tai Ping Industrial Centre  
57 Ting Kok Road  
TAI PO  
NEW TERRITORIES

Dear Sirs,

**Golden Power Group Holdings Limited (the “Company”) and its subsidiaries (the “Group”)  
Proposed rights issue on the basis of one (1) rights share for every two (2) existing shares held  
on the record date (the “Proposed Transaction”)**

We refer to the prospectus of the Company dated 31 March 2023 (the “Prospectus”) in respect of the Proposed Transaction. All the terms used in this letter shall have the same meanings as those defined in the Prospectus unless the context requires otherwise.

We hereby give our consent and confirm that we have not withdrawn our consent to the issue of the Prospectus by the Company with the inclusion therein of our Independent Reporting Accountant’s Assurance Report on the compilation of the unaudited pro forma financial information of the Group dated 31 March 2023 in Appendix II to the Prospectus and all references to our name and the aforementioned report in the form and context in which they respectively appear.

We hereby further confirm that, as of the Latest Practicable Date, we do not have

- (a) any interest, directly or indirectly, in any shareholding of the Group;
- (b) any right or option (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any securities in any member of the Group; or
- (c) any direct or indirect, interest in any assets which have been, since the date to which the latest published audited accounts of the Company were made up, acquired or disposed of by or leased to any member of the Group, or are proposed to be acquired or disposed of by or leased to any member of the Group.

We also consent to the report and this letter being made available for public inspection as described in Appendix III to the Prospectus.

Yours faithfully,



PKF Hong Kong Limited  
Certified Public Accountants  
Hong Kong

26/F, Citicorp Centre, 18 Whitfield Road, Causeway Bay, Hong Kong 香港銅鑼灣威非路道十八號萬國寶通中心二十六樓  
T: +852 2806 3822 F: +852 2806 3712 E: info@pkf-hk.com W: www.pkf-hk.com