



# KTC Partners CPA Limited

*Certified Public Accountants (Practising)*

和信會計師事務所有限公司

The Board of Directors  
Diwang Industrial Holdings Limited  
Suites 4404-10, 44/F  
One Island East  
18 Westlands Road, Taikoo Place  
Hong Kong

Dear Sirs,

**Re: Diwang Industrial Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”)**

We refer to the Company’s circular in connection with the (1) proposed share consolidation; (2) proposed increase in authorised share capital; and (3) Proposed rights issue on the basis of three (3) rights shares for every two (2) Consolidated Shares held on the record date on a non-underwritten basis of HK\$0.67 per Rights Share (the “Rights Issue”) dated 5 May 2023.

We hereby consent to and confirm that we have given and have not withdrawn our written consent to the issue of the circular with the inclusion of our opinions (the “Opinions”) and references to our firm's name in the form and context in which they are respectively included in the Circular.

We also confirm that as at the Latest Practicable Date, (i) we did not have any beneficial interest in any securities in any member of the Group or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and (ii) we did not have any interest, either direct or indirect, in any assets which have been, since 31 December 2022 (being 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 were proposed to be acquired or disposed of by or leased to any member of the Group.




# KTC Partners CPA Limited

*Certified Public Accountants (Practising)*

和信會計師事務所有限公司

We give our further consent to this letter and the Opinions being made available for public display as described in Appendix III to the Circular.

Yours faithfully,

K.T.C. 

**KTC Partners CPA Limited**

*Certified Public Accountants (Practising)*

Wong Kin Shing

Practising Certificate Number: P07435

Hong Kong, 5 May 2023