

9 June 2023

**PRIVATE AND CONFIDENTIAL**

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 (hereinafter collectively referred to as the “Group”)**

We refer to the Company’s prospectus in relation to the proposed rights issue on the basis of three (3) rights shares for every two (2) shares held on the record date dated 9 June 2023 (the “Prospectus”).

We hereby consent to and confirm that we have given and have not withdrawn our written consent to the issue of the Prospectus with the inclusion of our independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information of the Group dated 9 June 2023 as set out in Appendix II (the “Report”) to the Prospectus and references to our name in the form and context in which they are respectively included in the Prospectus.

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

Yours faithfully,



**KTC Partners CPA Limited**  
Certified Public Accountants (Practising)  
Hong Kong, 9 June 2023

Wong Kin Shing  
Practising Certificate Number: P07435