

23 June 2023

The Directors
Fullsun International Holdings Group Co., Limited
Room 1811, 18/F,
V. Heun Building, 138 Queen's Road Central,
Central, Hong Kong

Dear Sirs,

Fullsun International Holdings Group Co., Limited (the "**Company**")

We refer to the circular of the Company dated 23 June 2023 (the "**Circular**") in connection with the Very Substantial Disposal in Relation to Transfer of the Scheme Subsidiaries to the SchemeCo Pursuant to Creditors' Scheme issued by the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the inclusion of our (i) Reports on Review of Historical Financial Information of Unrestricted Scheme Subsidiaries and deconsolidated subsidiaries as set out in Appendix II, (ii) Independent Reporting Accountant's Assurance Report on the Compilation of Unaudited Pro Forma Financial Information of the Company and its subsidiaries as set out in Appendix III and (iii) Letter from the Reporting Accountant on the loss figures relating to the Scheme Subsidiaries and on gain expected to accrue to the Company as a result of the Group Reorganisation as set out in Appendix VII, all of which dated 23 June 2023, in the Circular, and the references to our name in the form and context in which they are included.

We also consent to the abovementioned reports and a copy of this letter being made available for public inspection as described in Appendix VI (15. DOCUMENTS ON DISPLAY) to the Circular.

Yours faithfully,



PKF Hong Kong Limited
Certified Public Accountants
Hong Kong