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The Board of Directors  
Jiahua Stores Holdings Limited  
Suite 715, 7<sup>th</sup> Floor,  
Ocean Centre, Harbour City,  
5 Canton Road, Tsimshatsui  
Hong Kong

27 June 2023

Our ref: 075103/VA0323/2706

Dear Sirs,

**Jiahua Stores Holdings Limited (the “Company”)  
Consent letter**

We refer to the circular dated 27 June 2023 (the “Circular”) in connection with the very substantial acquisitions and connected transaction in relation to the connected lease agreements (the “Proposed Transactions”), a final proof of which is attached and initialled by us on its front cover for the purpose of identification. Terms and definitions used in this letter have the same meaning as those in the Circular.

We hereby consent to the inclusion of (i) our accountants’ report dated 27 June 2023 on the unaudited pro forma financial information of the Group as set out in Appendix III to the Circular; (ii) the procedures and findings as extracted from our agreed-upon procedures report dated 27 June 2023 on the unaudited profit and loss statements of the identifiable net income stream of the Commercial Premises for the years ended 31 December 2020, 2021 and 2022; and (iii) 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 report on the unaudited pro forma financial information of the Group being published on the HKEX’s website and the Company’s own website as described in the paragraph headed “Documents on Display” in Appendix VII to the Circular.

Yours faithfully,  
BDO Limited

NKT/CKM/mnt  
Encl.