

CONSENT LETTER

29 February 2024

The Directors
Tongda Hong Tai Holdings Limited
Room 1203, 12th Floor, Shui On Centre
6-8 Harbour Road
Wanchai, Hong Kong

Dear Sirs,

We refer to the circular to be dated 29 February 2024 by Tongda Hong Tai Holdings Limited (the “**Company**”) and its subsidiaries (collectively as referred to the “**Group**”) in connection with proposed rights issue on the basis of two rights share for every one consolidated share (the “**Circular**”), a copy of which is attached and initialled by us on its front cover for the purpose of identification. Unless the context otherwise requires, capitalised terms used in this letter shall have the same meanings as defined in the Circular.

We hereby consent to and confirm that we have not withdrawn our written consent the incorporation by reference of (i) our letter of statement of indebtedness as at 31 January 2024, and (ii) independent reporting accountants’ assurance report on the unaudited pro forma statement of adjusted consolidated net assets of the Group in the Circular, and the references to our name in the form and context in which they are included.

We hereby further consent to, and confirm that we have not withdrawn our consent to, the Reports and this letter being made available for public inspection as described in the section headed “8. EXPERTS AND CONSENTS” in Appendix III to the Circular.

We also inform you that:

1. we do not have any shareholding 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
2. we do not have any direct or indirect interest in any assets which have been, since 31 December 2022 (being the date to which the latest published audited consolidated accounts of the Group 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.

It should be noted that we have not performed an assurance engagement in accordance with any assurance standard on the financial statements of the Company. This consent should not be construed as in any way updating or refreshing any auditor's report of the Company nor do we accept responsibility for such report beyond that owed to those to whom the report was addressed by us at the date of its issue.

Yours faithfully,



D & PARTNERS CPA LIMITED
Certified Public Accountants
Hong Kong