



11 June 2024

The Board of Directors
Tai United Holdings Limited
Room 4202-03A, 42/F,
China Resources Building,
26 Harbour Road, Wanchai,
Hong Kong

Dear Sirs,

Re: Tai United Holdings Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”)

Circular relating to the disposal of equity interests of Wide Flourish Investment Limited and its subsidiaries (the “Circular”)

We hereby consent and confirm that we have not withdrawn our consent to the issue of the Circular dated 11 June 2024 to the inclusion of 1) our review report on the unaudited consolidated financial information of Wide Flourish Investment Limited and its subsidiaries for the three years ended 31 December 2023 as set out in Appendix II to the Circular and 2) our independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information of the Group excluding Wide Flourish Investment Limited and its subsidiaries as set out in Appendix III to the Circular (the “Independent Reporting Accountants’ Assurance Report”), each dated 11 June 2024 and the references thereto and to ourselves, in the form and context in which they are included.

We further consent to make available Independent Reporting Accountants’ Assurance Report for public inspection in the manner, location and timeframe as described in Appendix V to the Circular.

Yours faithfully,

A handwritten signature in black ink that reads 'Kannakal'.

Elite Partners CPA Limited
Certified Public Accountants

Hong Kong