

28 June 2024

Our Ref.: P530mt/kl/akh/u24

Level 8, K11 ATELIER King's Road
728 King's Road, Quarry Bay
Hong Kong

T: +852 2525 0171
F: +852 2810 1417

enquiries@bakertilly.hk
www.bakertilly.hk

Private & Confidential

The Board of Directors
Pak Tak International Limited
20/F, One Continental
232 Wan Chai Road
Wan Chai, Hong Kong

Dear Sirs,

Pak Tak International Limited (the "Company") and its subsidiaries (collectively referred as to the "Group") - Major transaction in relation to the acquisition of entire issued share capital of Zongchuan Investment Group Co., Limited (宗傳投資集團有限公司) (the "Target Company") and its subsidiaries (collectively referred as to the "Target Group") (the "Proposed Acquisition")

We refer to the circular dated 28 June 2024 (the "Circular") issued by the Company in connection with the Proposed Acquisition. Unless the context otherwise requires, capitalised terms used in this letter shall have same meanings as defined in the Circular. We hereby confirm that:

- a. as at the Latest Practicable Date, we did not have any shareholding in the Company or any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and
- b. we did not have any direct or indirect interest in any assets which have been 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 since 31 December 2023 (being the date up to which the latest published audited consolidated financial statements of the Company were made up).
- c. we have prepared the assurance report on the compilation of unaudited pro forma financial information as set out in Appendix IV to the Circular.

We hereby consent and have not withdrawn our consent to the inclusion of our report dated 28 June 2024 on the unaudited pro forma financial information as at 31 December 2023 in the Circular, and references to our name in the form and context in which they appear in the Circular.

Yours faithfully,



Baker Tilly Hong Kong Limited
Certified Public Accountants

ASSURANCE • TAX • RISK & FINANCIAL ADVISORY • RECOVERY & INSOLVENCY

Baker Tilly Hong Kong is a full-service accounting and advisory firm that offers industries specialised services in audit and assurance, tax and corporate services, risk and financial advisory, valuation, forensic investigation, corporate restructuring, recovery and insolvency.



CL Partners CPA Limited
3203A-05 Tower 2, Lippo Centre, Admiralty, Hong Kong
Email: admin@clpartners.com.hk
Phone: (852) 9512 4588

28 June 2024

The Board of Directors
Pak Tak International Limited
20/F, One Continental
No. 232 Wan Chai Road
Wan Chai
Hong Kong

Dear Sir and Madams,

**Company: Pak Tak International Limited
(Stock Code: 2668) (the “Company”)**
**Subject: MAJOR TRANSACTION IN RELATION TO ACQUISITION OF
TARGET COMPANY INVOLVING ISSUE OF CONSIDERATION
SHARES UNDER GENERAL MANDATE**

We refer to the circular of the Company (together with its subsidiaries, the “Group”) dated 28 June 2024 (the “Circular”) relating to the above captioned matter. Capitalised terms used in this letter shall have the same meaning as those defined in the Circular, unless the context requires otherwise.

We hereby give our consent and confirm that we have not withdrawn our written consent to the issue of the Circular with the inclusion therein of our letter in relation to working capital sufficiency and reference to our name in the form and context in which they respectively appear.

We confirm that as at the date of the Circular, we:

- (a) did not have any shareholding interest, directly or indirectly, in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate person(s) to subscribe for any securities in any member of the Company; and
- (b) did not have any direct or indirect interests in any assets which have been acquired or disposed of by or leased to, any member of the Group, or which are proposed to be acquired or disposed of by or leased to the any member of the Group since 31 December 2023, being the date to which the latest published audited accounts of the Company were made up.

CL Partners CPA Limited

Yours faithfully,

For and on behalf of

CL PARTNERS CPA LIMITED



Pak Tak International Limited

20/F, One Continental,
No. 232 Wan Chai Road,
Wan Chai,
Hong Kong

Date: 28 June 2024

Dear Sirs/Madams,

Re: Pak Tak International Limited (the “Company”) – Major Transaction in Relation to Acquisition of 96.62% Equity Interest in Fushun Xingzhou Mining Co., Ltd (the “Target Company”)

We refer to the circular of the Company dated 28 June 2024 (the “Circular”) in relation to the major transaction in relation to the acquisition of 96.62% interest in the Target Company. Capitalised terms used herein shall have the same meanings as those defined in the Circular unless otherwise defined.

We hereby give, and confirm that we have not withdrawn our written consent to the issue of the Circular with the inclusion of our report as set out in Appendix V (Competent Person’s Report on the Target Group) to the Circular and all references to our name and logo in the form and context in which they respectively appear.

We further confirm that:

- (i) As at the Latest Practicable Date, we were not beneficially interested in the share capital of any member of the Group and did not have any right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in any member of the Group, nor did it have any direct or indirect interest in any assets which had been acquired or disposed of by or leased to, or were proposed to be acquired or disposed of by or leased to, any member of the Group since 31 December 2023, being the date to which the latest published audited financial statements of the Group were made up; and



- (ii) As at the Latest Practicable Date, we had given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our report as set out in Appendix V (Competent Person's Report on the Target Group) to the Circular and all references to our name and logo in the form and context in which they respectively appear.

We further consent to our report, the text of which are set out in Appendix V (Competent Person's Report on the Target Group) to the Circular, and this letter being made available for display as described in the section headed "Documents on Display" in Appendix VII (General Information) to the Circular.

Yours faithfully,
For and on behalf of
Roma Oil and Mining Associates Limited

Roma Oil + Mining Associates



Pak Tak International Limited

20/F, One Continental,
No. 232 Wan Chai Road,
Wan Chai,
Hong Kong

Date: 28 June 2024

Dear Sirs/Madams,

Re: Pak Tak International Limited (the “Company”) – Major Transaction in Relation to Acquisition of 96.62% Equity Interest in Fushun Xingzhou Mining Co., Ltd (the “Target Company”)

We refer to the circular of the Company dated 28 June 2024 (the “Circular”) in relation to the major transaction in relation to the acquisition of 96.62% interest in the Target Company. Capitalised terms used herein shall have the same meanings as those defined in the Circular unless otherwise defined.

We hereby give, and confirm that we have not withdrawn our written consent to the issue of the Circular with the inclusion of our report as set out in Appendix VI (Valuation Report on the Target Group) to the Circular and all references to our name and logo in the form and context in which they respectively appear.

We further confirm that:

- (i) As at the Latest Practicable Date, we were not beneficially interested in the share capital of any member of the Group and did not have any right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in any member of the Group, nor did it have any direct or indirect interest in any assets which had been acquired or disposed of by or leased to, or were proposed to be acquired or disposed of by or leased to, any member of the Group since 31 December 2023, being the date to which the latest published audited financial statements of the Group were made up; and



- (ii) As at the Latest Practicable Date, we had given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our report as set out in Appendix VI (Valuation Report on the Target Group) to the Circular and all references to our name and logo in the form and context in which they respectively appear.

We further consent to our report, the text of which are set out in Appendix VI (Valuation Report on the Target Group) to the Circular, and this letter being made available for display as described in the section headed "Documents on Display" in Appendix VII (General Information) to the Circular.

Yours faithfully,

Ian D. Buckingham
Competent Evaluator

28 June 2024

The Board of Directors
Pak Tak International Limited
20/F, One Continental
No. 232 Wan Chai Road
Wan Chai
Hong Kong

Dear Sirs,

MAJOR TRANSACTION IN RELATION TO ACQUISITION 96.62% OF THE ENTIRE ISSUED SHARE CAPITAL OF Zongchuan Investment Group Co., Limited (THE "TARGET COMPANY") BY Pak Tak International Limited ("MAJOR TRANSACTION")

We refer to the circular dated 28 June 2024 (the "Circular") issued by Pak Tak International Limited in connection with the Major Transaction, a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report on historical financial information of the Target Company and its subsidiary for each of the three years ended 31 December 2023 dated 28 June 2024 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

