

18 November 2024

The Directors  
**China Foods Limited**  
33<sup>rd</sup> Floor, COFCO Tower  
262 Gloucester Road  
Causeway Bay  
Hong Kong

Dear Sirs,

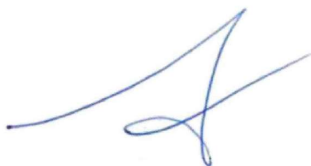
**Re: CONTINUING CONNECTED TRANSACTIONS RELATING TO THE 2024  
FINANCIAL SERVICES AGREEMENT**

We refer to the circular issued by China Foods Limited (the “**Company**”) dated 18 November 2024 (the “**Circular**”). Terms used herein shall have the same meanings as those defined in the Circular unless the context otherwise requires.

We hereby give our formal consent and confirm that, as at the Latest Practicable Date, we (i) have given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our letter of advice and the references to our name included therein in the form and context in which it is respectively included; (ii) were not beneficially interested in the share capital of any member of the Group or 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 and did not have any interest, either directly or indirectly, in any assets which, have been, since 31 December 2023 (being the date to which the latest published audited financial statements of the Company were made up), acquired or disposed of by or leased to or are proposed to be acquired or disposed of by or leased to any member of the Group.

Yours faithfully,

For and on behalf of  
**DL Securities (HK) Limited**



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Tommy Cheng  
*Managing Director*  
*Corporate Finance Division*