



Global Link
CPA Limited

Unit 21A, 15/F, Star House,
3 Salisbury Road, TST, Kowloon, Hong Kong.
General Line: (852) 3580 0885
Fax: (852) 3580 0772
Email: info@globallinkcpa.com



14 March 2025

The Board of Directors
HSC Resources Group Limited
Unit 1603, 16/F., Tower 1
Enterprise Square
9 Sheung Yuet Road
Kowloon Bay, Kowloon
Hong Kong

Dear Sirs,

Re: HSC Resources Group Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular dated 14 March 2025 (“Circular”) in connection with the proposed right issue of the Company on the basis of four rights shares for every one consolidated share held on the record date on non-underwritten basis (the “Right issue”) to the inclusion of our independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information of the Group (the “Assurance Report on Unaudited Pro Forma Financial information”) dated 14 March 2025 in the Circular and the references thereto and to ourselves, in the form and context in which they are included.

We further consent to make available the Assurance Report on Unaudited Pro Forma Financial Information, and this letter for public inspection in the manner, location and time frame as described in Appendix III to the Circular.

Yours faithfully,

Global Link CPA Limited
Certified Public Accountants
Au Yeung Ming Yin Gordon
Practising Certificate Number: P08219

Hong Kong