

Private and Confidential

The Board of Directors  
Zhong Jia Guo Xin Holdings Company Limited  
21<sup>st</sup> Floor, CMA Building  
64 Connaught Road Central, Hong Kong

3 December 2025

Dear Sirs

**Re: Zhong Jia Guo Xin Holdings Company Limited (“the Company”) – Proposed Rights Issue On The Basis of Two (2) Rights Shares For Every One (1) Share Held On the Record Date**

We refer to the prospectus dated 3 December 2025 (the “**Prospectus**”) relating to the captioned transactions. Capitalised terms used herein shall have the meanings as those defined in the Prospectus unless the context otherwise requires.

We hereby consent to the inclusion of our independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information of the Group dated 3 December 2025.

We confirm that, as at the Latest Practicable Date, we did 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 any shares, convertible securities, warrants, options or derivatives, which carry voting rights in any member of the Group; we did not have any interest, either directly or indirectly, in any assets which have been, since the date to which the latest published audited financial statements of the Company were made up (i.e. 31 March 2025), 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.

We hereby consent to a copy of this letter and the abovementioned assurance report being made available for display on the website of The Stock Exchange of Hong Kong Limited and the Company’s own website as described in the paragraph headed “17. Documents on Display” in the Appendix III to the Prospectus.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'WM CPA', with a stylized flourish at the end.

WM CPA Limited  
Certified Public Accountants (Practising)  
Hong Kong