

Motions Capital CPA & Co.

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

Unit E, 43/F, Enterprise Square Three, No. 39 Wang Chiu Road, Kowloon Bay, Kowloon

28 January 2025

China Demeter Financial Investments Limited

Office A01, 35/F, United Centre,
No. 95 Queensway,
Admiralty, Hong Kong

Attn: The Board of Directors

Dear Sirs,

We refer to our assurance report on the compilation of unaudited pro forma financial information of the Group (the "Report") as set out in Appendix II to the Company's the prospectus dated 28 January 2025 (the "Prospectus") in connection with the proposed rights issue of rights shares on the basis of one right share for every two existing shares at HK\$0.345 per rights share on a non-underwritten basis.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of the Report and references to our name in the form and context in which they are included.

We also confirm that we do not have any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group since the date of this engagement, or are proposed to be acquired or disposed of by or leased to the Group.

We hereby further consent to a copy of this letter and the Report being made available for display as described in Appendix III to the Prospectus.



Motions Capital CPA & Co.
Certified Public Accountants
Hong Kong, 28 January 2025