



Grant Thornton
致同

Our ref: AH/CY/101379/M100753

PRIVATE AND CONFIDENTIAL

The Board of Directors
G.A. Holdings Limited
Unit 1007, Level 10, Tower I
Grand Century Place
193 Prince Edward Road West
Mongkok, Kowloon
Hong Kong

22 November 2023

**Grant Thornton
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Dear Sirs

**G.A. Holdings Limited (the "Company")
Major transaction in relation to facilities guarantees under the guarantee
agreement (the "Major Transaction")**

Letter of Consent

We refer to the circular dated 22 November 2023 in connection with the Major Transaction by the Group (the "Circular"), a final proof of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of statement of sufficiency of working capital and statement of indebtedness, in the Circular, and the references to our name in the form and context in which they are included.

It should be noted that we have not performed an assurance engagement in accordance with any assurance standard on the Circular. This consent should not be construed as in any way updating or refreshing the aforementioned reports nor do we accept responsibility for such report beyond that owed to those to whom the report was addressed by us at the date of its issue.

Yours faithfully

Grant Thornton Hong Kong Limited
Certified Public Accountants
Han Pui Yu
Practising Certificate No.: P07101
Hong Kong

Certified Public Accountants

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