

22 March 2024

2024年3月22日

Board of Directors 董事會

Lushang Life Services Co., Ltd.

Lushang Guo'ao City, No. 9777 Jingshi Road

Lixia District, Jinan, Shandong, the PRC

魯商生活服務股份有限公司

濟南市曆下區經十路 9777 號

魯商國奧城 2 號樓 202 室

Dear sirs,

敬啟者：

Re: DISCLOSEABLE AND CONNECTED TRANSACTION OF LUSHANG LIFE SERVICES CO., LTD. IN RELATION TO THE DISPOSAL OF 100% OF THE EQUITY INTEREST IN THE TARGET COMPANY - SHANDONG HUIBANGDA FURBISHING ENGINEERING CO., LTD.* (山東省匯邦達裝飾工程有限公司)

有關魯商生活服務股份有限公司(以下簡稱“公司”)出售目標公司(山東省匯邦達裝飾工程有限公司) 100%股權之須予披露及關連交易

We, as the Independent Valuer, refer to the circular (the “**Circular**”) of the Company dated 22 March 2024 in relation to, among other things, the discloseable and connected transaction of the disposal of 100% of the equity interest in the Target Company – Shandong HuiBangDa Furbishing Engineering Co., Ltd.* (山東省匯邦達裝飾工程有限公司).

本公司作為獨立評估機構，提述公司於 2024 年 3 月 22 日就有關（其中包括）出售目標公司(山東省匯邦達裝飾工程有限公司) 100%股權之須予披露及關連交易所刊發之通函(以下簡稱“**通函**”)。

Terms used herein shall have the same meaning as defined in the Circular unless stated otherwise. The Chinese text of this consent letter shall prevail over the English text in the event of inconsistency.

除文義另有所指外，本同意函所用辭彙與通函所界定者具相同涵義。本同意函如有任何歧義，概以中文版本為準。

We, as the Independent Valuer, have given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our valuation report or opinions or advice and references to our names, in the form and context in which they appear.

本公司作為獨立評估機構已就刊發通函發出同意函，同意以其所載形式及涵義在本通函收錄本公司之估值報告、意見、建議及引述其名稱，且迄今並無撤回其同意函。

We further confirm that, as at the Latest Practicable Date, we did not have any beneficial interest in the share capital, directly or indirectly, of any member of the Group or the right (whether legally enforceable or not) to subscribe for or nominate persons to subscribe for any shares, convertible securities, warrants, options or derivatives which carry voting rights in any member of the Group.

本公司進一步確認，於最後實際可行日期，本公司在集團任何成員公司的股本中不論直接或間接，概無實益權益，亦無任何權利（無論是否可依法強制執行）認購或提名他人認購集團任何成員公司的任何具投票權之股份、可換股證券、權證、期權或衍生工具。

We further confirm that, as at the Latest Practicable Date, we did not have any direct or indirect interest in any assets which had been acquired or disposed of by or leased to any member of the Group, or were proposed to be acquired or disposed of by or leased to any member of the Group since 31 December 2022, being the date to which the latest published audited consolidated financial statements of the Company were made up.

本公司進一步確認，於最後實際可行日期，本公司並無在自集團最近刊發的經審核綜合財務報表的編制日期（即2022年12月31日）以來，於集團任何成員公司收購或出售或租賃或擬收購或出售或租賃的任何資產中擁有任何直接或間接權益。

We also consent to this letter and our valuation report as set out in Appendix I to the Circular being made available for display as described in the Circular.

本公司亦同意，本同意函及本公司載列於通函附錄一之估值報告以通函所描述之方式供閱覽。

Yours faithfully,
此致，

China Enterprise Appraisals Co., Ltd.
(北京中企華資產評估有限責任公司)

北京中企華資產評估有限責任公司 簽章位置

** For identification purpose only (僅供辨識之用)*