

23 June 2025

The Board of Directors

Xinming China Holdings Limited

Unit D, 7/F

Kee Shing Centre

74–76 Kimberley Road

Tsim Sha Tsui,

Kowloon,

Hong Kong

Dear Sirs,

**Re: Xinming China Holdings 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We hereby consent and confirm that we have not withdrawn our consent to the issue of the prospectus dated 23 June 2025 (“Prospectus”) in connection with the proposed right issue of the Company on the basis of four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 23 June 2025 in the Prospectus 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 Prospectus.

Yours faithfully,



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

Hong Kong

I, the undersigned do hereby certify  
and attest that this photostatic copy  
is a true and complete copy of its  
original copy.

Digitally signed by Kam, Chun Ying  
Francis, the Company Secretary of  
Xinming China Holdings Limited