



SFAI
GLOBAL

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Date: 1 September 2025

Private and Confidential

The Board of Directors
TOMO Holdings Limited
Unit 903, 9/F,
Harbour Crystal Centre,
100 Granville Road, Tsim Sha Tsui,
Kowloon, Hong Kong

Dear Sirs,

Re: **TOMO Holdings Limited (the "Company", together with its subsidiaries, "the Group")**
Consent letter - Rights Issue

We refer to the prospectus of the Company dated 1 September 2025 (the "**Prospectus**") in connection with the proposed Rights Issue on the basis of one (1) Rights Share for every two (2) Shares held on the Record Date (the "**Prospectus**"). Terms used herein shall have the same meanings as defined in the Prospectus unless otherwise stated.

We hereby consent, and confirm that we have given and have not withdrawn our written consent, to the issue of the Prospectus with the inclusion therein of our accountants' report dated 1 September 2025 on the compilation of unaudited pro forma financial information of the Group as set out in Appendix II to the Prospectus, and the references to our name in the form and context in which they are included.

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Yours faithfully,
For and on behalf of
SFAI (HK) CPA Limited



Name: Lee Yan Fai

Title: Director

