



天健國際會計師事務所有限公司

Confucius International CPA Limited

Certified Public Accountants

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14 November 2025

Board of Directors
Winshine Science Company Limited

Room 1501, 15th Floor,
Great Eagle Centre,
23 Harbour Road, Wanchai,
Hong Kong

Dear Sirs,

Winshine Science Company Limited (the “Company”)

We refer to the circular of the Company (the “Circular”) dated 14 November 2025 in respect of the proposed rights issue of up to 1,299,962,832 rights shares at HK\$0.14 per rights share on the basis of seven (7) rights shares for every one (1) existing share of the Company held on the record date (the “Rights Issue”). Unless otherwise defined, capitalised terms used in this letter shall have the same meanings as those used in the Circular.

We hereby give our consent and confirm that we have not withdrawn our written consent to the issue of the Circular with the inclusion therein of our letter, report, and/or opinion and references to our name in the form and context in which they respectively appear.

We confirm that, as at the Latest Practicable Date,

- (a) we did not have any shareholding, directly or indirectly, in any member of the Group or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and
- (b) we did not have any direct or indirect interest in any assets which have been, since 31 December 2024 (being the date to which the latest published audited financial statements of the Company were made up), acquired or disposed of by or leased to any member of the Group, or are proposed to be acquired or disposed of by or leased to any member of the Group.

We also hereby consent to the above-mentioned document and this letter being made available for public inspection as described in Appendix III to the Circular.

Yours faithfully,

Confucius International CPA Limited
Certified Public Accountants
Hong Kong