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Our Ref. : YKK:LFS:T0479:23:184

11 July 2023

The Board of Directors  
China New Consumption Group Limited  
Room 1204, 12/F, Block 2  
Golden Industrial Building  
16–26 Kwai Tak Street  
Kwai Chung, New Territories  
Hong Kong

Dear Sirs,

**Re: China New Consumption Group 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We hereby consent and confirm that we have not withdrawn our consent to the issue of the prospectus of the Company dated 11 July 2023 (the “**Prospectus**”) in connection with the proposed rights issue of 240,002,067 rights shares at a price of HK\$0.147 per rights share on the basis of three rights shares for every two shares held on the record date with the inclusion of our accountants’ report dated 11 July 2023 on the unaudited pro forma financial information of the Group as at 31 March 2023 (the “**Accountants’ Report**”) in Appendix II of the Prospectus, and the references to our name in the form and context in which they are included.

We further consent to make available our Accountants’ Report and this letter dated 11 July 2023 for display in the manner, location and timeframe described in Appendix III to the Prospectus.

Yours faithfully,

  
Certified Public Accountants