

Our Reference: 138290/2026/GEN/ATGCO01F

13 January 2026

Board of Directors
Hang Yick Holdings Company Limited
Flat 606, 6/F, Sunray Industrial Centre
610 Cha Kwo Ling Road
Yau Tong, Kowloon
Hong Kong

Strictly Private and Confidential

Dear Sirs,

Hang Yick Holdings Company Limited (the "Company") and its subsidiaries (the "Group")**Proposed rights issue of up to 184,224,000 rights shares at a subscription price of HK\$0.46 per rights share on the basis of four right shares for every one consolidated share held on the record date on a non-underwritten basis (the "Rights Issue")**

We refer to the circular of the Company dated 13 January 2026 (the "Circular") in respect of the Rights Issue. All the terms used in this letter shall have the same meanings as those defined in the Circular unless the context requires otherwise.

We hereby give our consent and confirm that we have not withdrawn our consent, to the issue of the Circular with the inclusion therein of (i) our Independent Reporting Accountant's Assurance Report on the compilation of the unaudited pro forma financial information of the Group dated 13 January 2026 in Appendix II to the Circular; and (ii) our name, statements and all references thereto and the aforementioned report in the form and context in which they respectively appear.

We hereby further confirm that, as of the Latest Practicable Date, we do not have:

- (i) any interest, directly or indirectly, in any shareholding of the Group;
- (ii) any right or option (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any securities in any member of the Group; or
- (iii) any direct or indirect, interest in any assets which have been, since the date to which the latest published audited accounts of the Group 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 consent to the report and this letter being made available for public inspection as described in Appendix III to the Circular.

This letter is solely being issued in connection with the filing of the Circular regarding the Right Issue and not for any other purpose.

Yours faithfully,



Moore CPA Limited
Certified Public Accountants
Hong Kong

RO/ya/kb