

Date: 15 April 2026

Private and Confidential

The Board of Directors  
Hang Pin Living Technology Company Limited  
Unit 3309, 33/F.  
West Tower, Shun Tak Centre  
No. 168-200 Connaught Road Central  
Sheung Wan  
Hong Kong

Dear Sirs,

Re: **Hang Pin Living Technology Company Limited (the "Company", together with its subsidiaries, "the Group")**  
**Consent letter - Rights Issue**

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We refer to the circular of the Company dated 15 April 2026 in connection with the proposed Rights Issue on the basis of one (1) Rights Share for every one (1) Share held on the Record Date on a non-underwritten basis (the "Circular"). Terms used herein shall have the same meanings as defined in the Circular unless otherwise stated.

We hereby consent, and confirm that we have given and have not withdrawn our written consent, to the issue of the Circular with the inclusion therein of our accountants' report (the "Report") dated 15 April 2026 on the compilation of unaudited pro forma financial information of the Group as set out in Appendix II to the Circular, and the references to our name in the form and context in which they are included.

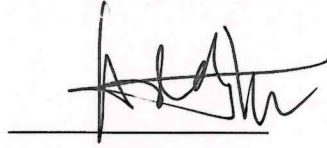
We hereby confirm that as at the Latest Practicable Date, we have not had any shareholding, directly or indirectly, in any member of the Group nor did we have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

We hereby confirm that as at the Latest Practicable Date, we have not had any direct or indirect interest in any assets which had been, since 31 March 2025 (the date to which the latest published audited financial statements of the Group were made up), acquired, or disposed of by or leased to, or were proposed to be acquired, disposed of by or leased to any member of the Group.

We hereby consent to a copy of (i) this letter; and (ii) the Report being made available as documents on display as described in the paragraph headed "14. Documents on Display" in Appendix III to the Circular.

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Yours faithfully,  
For and on behalf of  
**ZSZH (HK) Fuson CPA Limited**



Name: Fok Tat Choi  
Title: Director