



Tel : +852 2218 8288  
Fax: +852 2815 2239  
www.bdo.com.hk

25<sup>th</sup> Floor Wing On Centre  
111 Connaught Road Central  
Hong Kong

電話 : +852 2218 8288  
傳真 : +852 2815 2239  
www.bdo.com.hk

香港干諾道中111號  
永安中心25樓

The Board of Directors  
M&L Holdings Group Limited  
21<sup>st</sup> Floor, Empress Plaza,  
17-19 Chatham Road South,  
Tsim Sha Tsui, Kowloon, Hong Kong

24 December 2024

Our ref: 078080/VD0624/1224

Dear Sirs

**M&L Holdings Group Limited (the “Company”)**  
**CONSENT LETTER**

We refer to the circular of the Company dated 24 December 2024 (the “Circular”) in connection with the very substantial disposal in relation to the disposal of the disposal property and major transaction in relation to the acquisition of the target property.

We hereby consent to the inclusion of (i) a summary of procedures and findings as extracted from our agreed-upon procedures report dated 24 December 2024 on the unaudited statements of profit or loss on the identifiable net income stream of the disposal property as set out in Appendix II to the Circular, (ii) our accountants’ report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries (the “Group”) dated 24 December 2024 in the Circular, and (iii) the references to our name in the form and context in which they are included.

We also hereby consent to a copy of this letter and the aforementioned accountants’ report on the compilation of unaudited pro forma financial information of the Group being published on the HKEX’s website and the Company’s own website as described in the paragraph headed “DOCUMENTS ON DISPLAY” in Appendix VI to the Circular.

Yours faithfully  
BDO Limited

SML/MCY