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ZHONGHUI

中匯安達會計師事務所有限公司  
ZHONGHUI ANDA CPA LIMITED  
香港九龍灣宏照道38號企業廣場第五期2座23樓  
23/F, Tower 2, Enterprise Square Five, 38 Wang  
Chiu Road, Kowloon Bay, Kowloon, Hong Kong  
Tel +852 2155 8288 Fax +852 2564 2297

Our Ref.: E111/CP/or

Date: 8 January 2025

The Board of Directors  
Eminence Enterprise Limited  
7/F, Block A, Phase 6, Hong Kong Spinners Building,  
481-483 Castle Peak Road,  
Cheung Sha Wan, Kowloon, Hong Kong

Dear Sirs,

**Eminence Enterprise Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)**

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets (the “Unaudited Pro Forma Financial Information”) of the Group as at 30 September 2024 as set out in Appendix II of the prospectus of the Company dated 8 January 2025 (the “Prospectus”) in relation to the rights issue of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of our report dated 8 January 2025 on the Unaudited Pro Forma Financial Information (the “Report”) and references to our name in the form and context in which they are included in the Prospectus.

We also consent to the Report and a copy of this letter being made available for public inspection as described in Appendix III (14. Documents on display) to the Prospectus.

Yours faithfully,

**ZHONGHUI ANDA CPA Limited**  
Certified Public Accountants  
Hong Kong