

7 November 2025

The Directors
Greenheart Group Limited
32A, 32/F., Fortis Tower
Nos. 77-79 Gloucester Road
Wanchai, Hong Kong

Dear Sirs,

We refer to the circular of Greenheart Group Limited (the "Company") dated 7 November 2025 (the "Circular") in connection with the very substantial disposal in relation to the proposed disposal of the Sale Assets (as defined in the Circular), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries and our independent assurance report on the calculations of discounted future estimated cash flows in connection with the valuation of the tree crops, and the incorporation by reference of our report on review of unaudited profit and loss statements on the identifiable net income stream of the Sales Assets for each of the years ended 31 December 2022, 2023 and 2024, the six months ended 30 June 2025 and its comparative figures for the six months ended 30 June 2024, all dated 7 November 2025 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

Deloitte Touche Tohmatsu