

3 July 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 prospectus of Greenheart Group Limited (the "Company") dated 7 July 2025 (the "Prospectus") in connection with the proposed rights issue of rights shares on the basis of one (1) rights share for every two (2) existing shares at HK\$0.0363 per rights share, 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 dated 7 July 2025 in the Prospectus, and the references to our name in the form and context in which they are included.

Yours faithfully,

