



KTC Partners CPA Limited

Certified Public Accountants (Practising)

和信會計師事務所有限公司

PRIVATE AND CONFIDENTIAL

The Board of Directors
China CBM Group Company Limited
Room 20, 19/F,
Fortune Commercial Building,
362 Sha Tsui Road, Tsuen Wan,
Hong Kong

Dear Sirs,

Re: China CBM Group Company Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") and Global Billion Holdings Limited (the "Target Company") and its subsidiaries (together, the "Target Group") (the Group and the Target Group are hereafter collectively referred to as the "Enlarged Group")

We refer to the circular dated 12 December 2022 issued by the Company in connection with the (1) major and connected transaction: proposed acquisition involving issue of consideration shares and convertible bonds under specific mandate; (2) proposed share consideration; (3) proposed change in board lot size; and (4) notice of SGM (the "Circular"). Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Circular.

We hereby consent to and confirm that we have given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our opinions ("Opinions") and references to our firm's name in the form and context in which they are respectively included in the Circular.

We also confirm that as at the Latest Practicable Date, (i) we did not have any beneficial interest in any securities in any member of the Enlarged Group or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Enlarged Group; and (ii) we did not have any interest, either directly or indirectly, in any assets which have been, since 31 December 2021 (being the date to which the latest published audited consolidated financial statements of the Group were made up), acquired or disposed of by or leased to any member of the Enlarged Group, or were proposed to be acquired or disposed of by or leased to any member of the Enlarged Group.

We give our further consent to this letter and the Opinions being made available for public inspection as described in Appendix VI to the Circular.

Yours faithfully,

KTC Partners CPA Limited
Certified Public Accountants (Practising)
Hong Kong, 12 December 2022

Chow Yiu Wah, Joseph
Practising Certificate Number: P04686