Date: 28 OCT 2026

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Our Ref.: Z0078(MT)-CS/tc/mc/iwa/u26

PRIVATE & CONFIDENTIAL

The Board of Directors
Zhi Sheng Group Holdings Limited
Room 1123, 11/F
Star House, 3 Salisbury Road
Tsim Sha Tsui
Kowloon, Hong Kong

Dear Sirs,

Zhi Sheng Group Holdings Limited (the "Company") and its subsidiaries (together the "Group")

We refer to the circular dated 28 October 2026 (the "Circular") issued by the Company in connection with the acquisition of equity interest and sale loan in Intelligence Advantage Limited and its subsidiaries (the "Target Group") (the "Proposed Acquisition"). Unless the context otherwise requires, capitalised terms used in this letter shall have the same meanings as defined in the Circular. We hereby confirm that:

a. as at the Latest Practicable Date, we did not have any shareholding in any member of the Enlarged Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any Shares, convertible securities, warrants, options or derivatives which carry voting rights in any member of the Enlarged Group; and

b. as at the Latest Practicable Date, we did not have any interest, either directly or indirectly, in any assets which, since 30 June 2026 (being the date to which the latest published audited consolidated financial statements of the Group were made up), had been 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We hereby consent to and confirm that we have not withdrawn and shall not withdraw our consent to the issue of the Circular with the inclusion therein of:

a. our report dated 28 October 2026 on the Historical Financial Information of the Target Group as set out in Appendix II to the Circular;

b. our report dated 28 October 2026 on the Unaudited Pro Forma Financial Information of the Enlarged Group as set out in Appendix III to the Circular; and

c. the references to the aforementioned reports and to our name and our opinion and letters in the form and context in which they respectively appear in the Circular.

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We also consent to this letter being made available for display to the public as described in Appendix VI to the Circular.

Yours faithfully,



Baker Tilly Hong Kong Limited

Certified Public Accountants