

26 November 2021

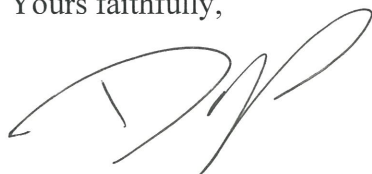
The Board of Directors
Tong Kee (Holding) Limited
Room 2502, 25/F., 148 Electric Road,
North Point, Hong Kong

Dear Sirs,

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular dated 26 November 2021 (the "Circular") by Tong Kee (Holding) Limited (the "**Company**") in connection with the major transaction in relation to acquisition of the entire equity interest in Treasure Mark Global Limited, with the inclusion of our accountants' report on financial information (the "Accountants' Report on Historical Financial Information"), our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information (the "Assurance Report on Unaudited Pro Forma Financial Information"), both dated 26 November 2021 in the Circular, and the references thereto and to ourselves, in the form and context in which they are included.

We further consent to make available the Accountants' Report on Historical Financial Information and the Assurance Report on Unaudited Pro Forma Financial Information and this letter both dated 26 November 2021 for public inspection in the manner, location and timeframe as described in Appendix VI to the Circular.

Yours faithfully,



D & PARTNERS CPA LIMITED
Certified Public Accountants
Hong Kong