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15 September 2022

The Board of Directors
CCT Fortis Holdings Limited
18/F., CCT Telecom Building
11 Wo Shing Street
Fotan, Shatin, N.T.

Dear Sirs,

**CCT Fortis Holdings Limited (the "Company") and its subsidiaries (the "Group")
Proposed Very Substantial Disposal (the "Disposal")**

We refer to the circular dated 15 September 2022 (the "Circular") in connection with the Disposal, a copy of which is attached and initialed by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report dated 15 September 2022 on the unaudited pro forma financial information for the year ended 31 December 2021 in the Circular, and the references to our name in the form and context in which they are included.

This letter is solely being issued in connection with the filing of the Circular regarding the Disposal and not for any other purpose.

Yours faithfully,


Certified Public Accountants
Hong Kong