



24 September 2026

Cosmos Machinery Enterprises Limited  
10/F, Billion Plaza 2  
No. 10 Cheung Yue Street  
Cheung Sha Wan  
Kowloon  
Hong Kong

Attn: Board of Directors

Dear Sirs,

**Re: Consent to Publication of the Circular of Cosmos Machinery Enterprises Limited  
(the “Company”)**

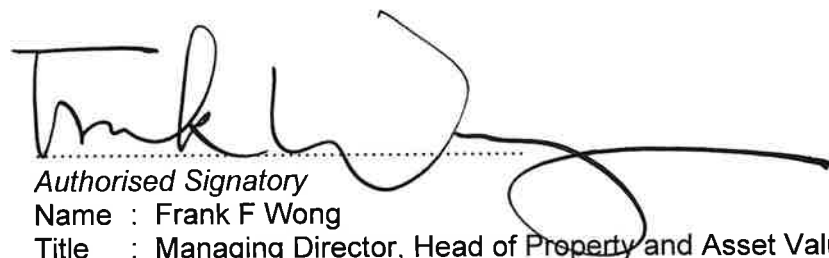
We refer to the circular of the Company dated 24 September 2026 (the “**Circular**”) in connection with major and connected transaction in relation to disposal of the entire equity interest in the Target Company. Capitalised terms used herein shall have the same meanings as those defined in the Circular unless otherwise defined herein or the context otherwise requires.

We hereby give, and confirm that we have not withdrawn, our consent to the publication of the Circular with the inclusion of our reports, letters, opinion, advice and/or references to our name included therein in the form and context in which they are respectively included in the Circular.

We further confirm that, as at the Latest Practicable Date and the date of this letter, (i) we are not beneficially interested in the share capital of any member of the Group nor have any right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and (ii) we do not have any direct or indirect interests in any assets which have since 31 December 2025 (being the date to which the latest audited consolidated statements of the Group were made up) been acquired or disposed of by or leased to or by any member of the Group, or was proposed to be acquired or disposed of by or leased to or by any member of the Group.

We also consent to this letter being made available for inspection as described in the Circular.

*For and on behalf of*  
**Roma Appraisals Limited**



Authorised Signatory  
Name : Frank F Wong  
Title : Managing Director, Head of Property and Asset Valuation