

ALTUS CAPITAL LIMITED

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Central, Hong Kong

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C.banner International Holdings Limited (the “**Company**”)
Suite 1503, Level 15
Admiralty Centre Tower 1
18 Harcourt Road
Admiralty, Hong Kong

20 December 2023

Dear Sirs,

Re: COMPOSITE DOCUMENT RELATING TO VOLUNTARY CONDITIONAL CASH OFFER BY FIRST SHANGHAI SECURITIES LIMITED FOR AND ON BEHALF OF ORCHID VALLEY HOLDINGS LIMITED TO ACQUIRE ALL THE ISSUED SHARES OF C.BANNER INTERNATIONAL HOLDINGS LIMITED (OTHER THAN THOSE SHARES ALREADY OWNED BY ORCHID VALLEY HOLDINGS LIMITED AND CERTAIN PARTIES ACTING IN CONCERT WITH IT)

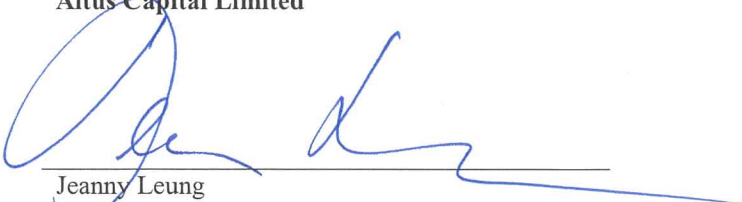
We refer to the composite document jointly issued by the Company and the Offeror dated 20 December 2023 in connection with the captioned matter (the “**Composite Document**”). Unless otherwise defined herein, terms used in this letter shall have the same meanings as defined in the Composite Document.

We hereby confirm that we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion of text of our letter, being our letter to the Independent Board Committee (the “**IFA Letter**”), and the references to our name in the form and context in which they respectively appear.

We further consent to the IFA Letter and this letter being made available for public inspection as described in the section headed “Documents available for inspection” in Appendix III to the Composite Document.

Yours faithfully,

For and on behalf of
Altus Capital Limited



Jeanny Leung
Responsible Officer