

The Board of Directors

Guoxia Technology Co., Ltd.

果下科技股份有限公司

No. 9 Huicheng Road

Changan Sub-district

Huishan District

Wuxi City

Jiangsu Province

PRC

December 8, 2025

Dear Sirs/Madams,

**Re: Guoxia Technology Co., Ltd. 果下科技股份有限公司 (the “Company”)
The proposed listing (the “Proposed Listing”) of the H shares of the Company on the Main
Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”)**

We refer to the prospectus of the Company dated December 8, 2025 (the “**Prospectus**”) in connection with the Proposed Listing.

We hereby give consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion therein of our name, address, qualification, opinions, confirmations and all references thereto as set out in the Prospectus in the form and context in which they respectively appear.

We hereby further consent to (i) this letter being released to the Registrar of Companies in Hong Kong and the Stock Exchange and referring to it in the Prospectus, and (ii) this letter being made available on display as described in “Appendix VII - Documents Delivered to the Registrar of Companies in Hong Kong and Available on Display” to the Prospectus.

[Signature page follows]

For and on behalf of
China Everbright Capital Limited



Wu Po Sing
Authorised Signatory



Ernst & Young
27/F, One Taikoo Place
979 King's Road
Quarry Bay, Hong Kong

安永會計師事務所
香港鰂魚涌英皇道979號
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8 December 2025

The Directors
Guoxia Technology Co., Ltd.
No. 9 Huicheng Road
Changan Sub-district
Huishan District
Wuxi City
Jiangsu Province
PRC

Dear Sirs,

**Guoxia Technology Co., Ltd. (the "Company") and its subsidiaries (the "Group")
Listing on the Main Board of The Stock Exchange of Hong Kong Limited**

We refer to the prospectus dated 8 December 2025 (the "Prospectus") in connection with the proposed initial listing of shares of the Company on the Main Board of The Stock Exchange of Hong Kong Limited, 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 8 December 2025 on the historical financial information for the years ended 31 December 2022, 2023 and 2024 and the six months ended 30 June 2025, and our accountants' report dated 8 December 2025 on the pro forma financial information as at 30 June 2025 in the Prospectus, 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 Prospectus regarding the listing of the Company's securities on The Stock Exchange of Hong Kong Limited and not for any other purpose.

Yours faithfully,


Certified Public Accountants
Hong Kong

通商律師事務所

COMMERCE & FINANCE LAW OFFICES

中国北京建国门外大街1号国贸写字楼2座12-15层100004

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**The Board of Directors
Guoxia Technology Co., Ltd.**

果下科技股份有限公司

No. 9 Huicheng Road

Changan Sub-district

Huishan District

Wuxi City

Jiangsu Province

PRC

December 8, 2025

Dear Sirs/Madams,

**Re: Guoxia Technology Co., Ltd. 果下科技股份有限公司 (the “Company”)
The proposed listing (the “Proposed Listing”) of the H shares of the
Company on the Main Board of The Stock Exchange of Hong Kong
Limited (the “Stock Exchange”)**

We refer to the prospectus of the Company dated December 8, 2025 (the
“Prospectus”) in connection with the Proposed Listing.

We hereby give consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion therein of all references to our name, address, qualification, opinions and advice as set out in the Prospectus in the form and context in which they respectively appear.

We hereby further consent to (i) this letter being released to the Registrar of Companies in Hong Kong and the Stock Exchange and referring to it in the Prospectus, and (ii) a copy of this letter and our legal opinions being made available on display as described in “Appendix VII - Documents Delivered to the Registrar of Companies in Hong Kong and Available on Display” to the Prospectus.

[Signature page follows]

Yours faithfully,

For and on behalf of
Commerce and Finance Law Offices

Commerce and Finance Law Offices

The Board of Directors
Guoxia Technology Co., Ltd.
果下科技股份有限公司
No. 9 Huicheng Road
Changan Sub-district
Huishan District
Wuxi City
Jiangsu Province
PRC

December 8, 2025

Dear Sirs/Madams,

Re: Guoxia Technology Co., Ltd. 果下科技股份有限公司 (the “Company”)
The proposed listing (the “Proposed Listing”) of the H shares of the Company on
the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock
Exchange”)

We refer to the prospectus of the Company dated December 8, 2025 (the “Prospectus”) in connection with the Proposed Listing.

We hereby give consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion therein of our name, address, qualification, opinions, confirmations, the extract of our report and all references thereto as set out in the Prospectus in the form and context in which they respectively appear.

We hereby further consent to (i) this letter being released to the Registrar of Companies in Hong Kong and the Stock Exchange and referring to it in the Prospectus, and (ii) this letter and our report being made available on display as described in “Appendix VII - Documents Delivered to the Registrar of Companies in Hong Kong and Available on Display” to the Prospectus.

[Signature page follows]

Yours faithfully,

For and on behalf of
China Insights Industry Consultancy Limited



Name: Leon Zhao
Title: Partner

