

Private and confidential

23 December 2025

Easy Smart Group Holdings Limited

Unit G, 7th Floor,

Kingsway Industrial Building, Phase II

Nos. 167-175 Wo Yi Hop Road

Kwai Chung, New Territories, Hong Kong

Attention: the board of directors

Dear Sirs,

Re: Mandatory unconditional cash offer by Kingston Securities Limited for and on behalf of Ever Genius International Group Limited (the “Offeror”) to acquire all the issued shares of Easy Smart Group Holdings Limited (the “Company”) (other than those already owned and/or agreed to be acquired by the Offeror and parties acting in concert with it) (the “Offer”)

We refer to the composite offer and response document joint issued by the Offeror and the Company dated 23 December 2025 in relation to the Offer (the “**Composite Document**”). Unless otherwise defined, terms used herein shall have the same meanings as those defined in the Composite Document.

We, Merdeka Corporate Finance Limited, as the independent financial adviser to the Independent Board Committee in respect of the Offer, hereby give, and confirm that we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion therein of the letter issued by us as set out in the section headed “Letter from the Independent Financial Adviser” in the Composite Document (the “**Letter from the Independent Financial Adviser**”) and references to our name and logo in the form and context in which they appear in the Composite Document.

We hereby further consent, and confirm that we have not withdrawn our consent, to have the Letter from the Independent Financial Adviser and this letter being made available for inspection in the manner as described in the paragraph headed “11. DOCUMENTS ON DISPLAY” in Appendix III to the Composite Document.

Yours faithfully,

for and on behalf of

Merdeka Corporate Finance Limited

Wallace So

Managing Director