China Galaxy International Securities (Hong Kong) Co., Limited
20/F, Wing On Centre
111 Connaught Road Central
Hong Kong

The Board of Directors
CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司)

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

30 October 2026

Dear Sirs

Re: CTG Hongkong and Macao Culture and Tourism Holding Limited（中旅港澳文旅控股有限公司） (the "Company") – Listing by way of Introduction on the Main Board of The Stock Exchange of Hong Kong Limited (the "Stock Exchange")

We, China Galaxy International Securities (Hong Kong) Co., Limited, as the sole sponsor in respect of the proposed listing by way of introduction (the "**Proposed Listing**") of the Company on the Main Board of the Stock Exchange, refer to the listing document of the Company dated 30 October 2026 (the "**Listing Document**") in connection with the Proposed Listing.

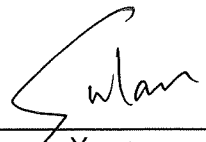
We hereby give, and confirm that we have not withdrawn, our written consent to (i) the issue of the Listing Document by the Company, with the inclusion therein of all references to our name, address, qualifications, confirmations and the opinions given by us, in the form and context in which they respectively appear in the Listing Document, and (ii) a statement of the aforesaid in the Listing Document, in the form and context in which it appears in the Listing Document.

We hereby consent to a copy of this letter being released to the Stock Exchange for the purpose of referring to it in the Listing Document. We also consent to a copy of this letter being made available on display as described in Appendix VI headed "Documents Available on Display" to the Listing Document.

Unless otherwise stated, capitalized terms used in this letter shall have the same meaning as terms defined in the Listing Document.

Yours faithfully,

For and on behalf of
China Galaxy International Securities (Hong Kong) Co., Limited



Name: Serena Yang
Title: Managing Director

EY安永
Shape the future with confidence
聚信心 塑未來

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
太古坊一座 27 樓

Tel 電話: +852 2846 9888
Fax 傳真: +852 2868 4432
ey.com

30 October 2026

The Directors
CTG Hongkong and Macao Culture and Tourism Holding Limited

Dear Sirs,

CTG Hongkong and Macao Culture and Tourism Holding Limited (the "Company") and its subsidiaries (the "Group")
Listing on the Main Board of The Stock Exchange of Hong Kong Limited

We refer to the listing document dated 30 October 2026 (the "Listing Document") 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 30 October 2026 on the historical financial information for the years ended 31 December 2023, 2024 and 2025 and the four months ended 30 April 2026 and our accountants' report dated 30 October 2026 on the unaudited pro forma financial information as at 30 April 2026 in the Listing Document, 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 Listing Document regarding the listing of the Company's securities on The Stock Exchange of Hong Kong Limited and not for any other purpose.

Yours faithfully,

Ernst & Young

Certified Public Accountants
Hong Kong

競天公誠律師事務所
JINGTIAN & GONGCHENG

30 October, 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

We, Jingtian & Gongcheng LLP, being Hong Kong Legal Advisor, refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to our name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

We hereby consent to you releasing a copy of this letter to the Stock Exchange and referring to it in the Listing Document. We also hereby consent to making a copy of this letter available on display as described in the Listing Document.

-signature page to follow-



JINGTIAN & GONGCHENG LLP
Company's Hong Kong Legal Advisor

競天公誠律師事務所
JINGTIAN & GONGCHENG

October 30, 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

We, Jingtian & Gongcheng, being the legal advisor to the Company as to laws of the PRC, refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to our name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

We hereby consent to you releasing a copy of this letter to the Stock Exchange and referring to it in the Listing Document. We also hereby consent to making a copy of this letter available on display as described in the Listing Document.

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For and on behalf of
Jingtian & Gongcheng

Jingtian & Gongcheng

Name:
Title:

競天公誠律師事務所
JINGTIAN & GONGCHENG

October 30, 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

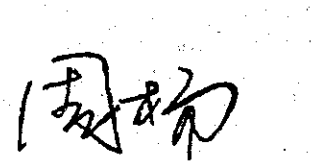
We, ***Jingtian & Gongcheng,*** being the ***PRC data compliance counsel,*** refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to our name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

We hereby consent to you releasing a copy of this letter to the Stock Exchange and referring to it in the Listing Document. We also hereby consent to making a copy of this letter available on display as described in the Listing Document.

-signature page to follow-

For and on behalf of
Jingtian & Gongcheng



Name: Yang Zhou
Title: Partner

Ogier

To: The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

D: +852 3656 6054
+852 3656 6010

E: nathan.powell@ogier.com
cecilia.li@ogier.com

Reference: CQL/JSC/511435.00002

30 October 2026

Dear Sirs/Madams,

We, Ogier, being the Company's legal counsel as to Cayman Islands law, refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to our name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

We hereby consent to you releasing a copy of this letter to the Stock Exchange and referring to it in the Listing Document. We also hereby consent to making a copy of this letter available on display as described in the Listing Document.

-signature page to follow-

Ogier
Providing advice on British Virgin Islands,
Cayman Islands and Guernsey laws

Floor 11 Central Tower
28 Queen's Road Central
Central
Hong Kong

T +852 3656 6000
F +852 3010 0960
ogier.com

Partners

Nicholas Plowman	Yuki Yan
Nathan Powell	David Lin
Anthony Oakes	Alan Wong
Oliver Payne	Janice Chu
Kate Hodson	Zhao Rong Ooi
David Nelson	Rachel Huang**
Joanne Collett	Florence Chan*‡
Dennis Li	Richard Bennett**‡
Cecilia Li	James Bergstrom‡

* admitted in New Zealand
** admitted in England and Wales
‡ not ordinarily resident in Hong Kong



Ogier

Ogier
Providing advice on British Virgin Islands,
Cayman Islands and Guernsey laws

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Dennis Li	Richard Bennett**‡
Cecilia Li	James Bergstrom‡

* admitted in New Zealand
** admitted in England and Wales
‡ not ordinarily resident in Hong Kong

TH 鄧永恆許冰律師事務所暨私人公證員
ADVOGADOS & NOTÁRIO PRIVADO
LAWYERS & PRIVATE NOTARY

鄧永恆 TANG WENG HANG
大律師及私人公證員
Advogado | Notário Privado
Lawyer | Private Notary
中國委託公證人（澳門）
Notário Atestado (Macau) da RPC
China-Appointed Attesting Officer (Macau)

許冰 HOI PENG
大律師 Advogada | *Lawyer*

30 October, 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

I, Tang Weng Hang, being the Company's legal adviser as to Macao law, refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

I hereby give, and confirm that I have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to my name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

I hereby consent to you releasing a copy of this letter to the Stock Exchange and referring to it in the Listing Document. I also hereby consent to making a copy of this letter available on display as described in the Listing Document.

-signature page to follow-

澳門宋玉生廣場 322-362 號誠豐商業中心 5 樓 H 座 Alameda Dr. Carlos d'Assumpção, N.º 322 a 362, Edifício Centro Comercial Cheng Feng, 5.º andar "H", Macau
電話 Telefone：2892 3336 • 圖文傳真 Fax：2892 2082 • 電子郵箱 Email：tangwenghang@macao-lawyer.com

TH 鄧永恆許冰律師事務所暨私人公證員
ADVOGADOS & NOTÁRIO PRIVADO
LAWYERS & PRIVATE NOTARY

Tang Weng Hang

澳門宋玉生廣場 322-362 號誠豐商業中心 5 樓 H 座 ALAMEDA DR. CARLOS D'ASSUMPÇÃO, N.° 322 A 362, EDIFÍCIO CENTRO COMERCIAL CHENG FENG, 5.° ANDAR "H", MACAU
電話 TELEFONE：2892 3336 • 圖文傳真 FAX：2892 2082 • 電子郵箱 EMAIL：tangwenghang@macao-lawyer.com

DIXON CO
BARRISTER-AT-LAW

30 October 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

I, Dixon Y. T. Co, being the Hong Kong counsel on data security, refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

I hereby give, and confirm that I have not withdrawn, my written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to my name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

I hereby consent to you releasing a copy of this letter to the Stock Exchange and referring to it in the Listing Document. I also hereby consent to making a copy of this letter available on display as described in the Listing Document.

-signature page to follow-

ROOM 1406, CHINA INSURANCE GROUP BUILDING, 141 DES VOEUX ROAD CENTRAL, HONG KONG
TEL: 2147 3300 FAX: 2147 3395 EMAIL: DIXONCO@KCLCCHAMBERS.COM.HK

For and on behalf of
Dixon Co



Name: Dixon Co
Title: Barrister-at-law

FROST & SULLIVAN
沙利文

Suite 3006, Two Exchange Square
8 Connaught Place, Central
Hong Kong
Tel: 852 2191 7566
Fax: 852 2191 7995
www.frost.com

30 October, 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司) (the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

We, Frost & Sullivan Limited, being the industry consultant, refer to the listing document of the Company dated October 30, 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to our name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

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-signature page to follow-

FROST & SULLIVAN
沙利文

Suite 3006, Two Exchange Square
8 Connaught Place, Central
Hong Kong
Tel: 852 2191 7566
Fax: 852 2191 7995
www.frost.com

For and on behalf of
Frost & Sullivan Limited

Name: Terry Tse
Title: Consulting Director

JLL SEE A BRIGHTER WAY

30 October 2026

The Board of Directors

CTG Hongkong and Macao Culture and Tourism Holding Limited (中旅港澳文旅控股有限公司)
(the "Company")

P. O. Box 31119 Grand Pavilion
Hibiscus Way, 802 West Bay Road
Grand Cayman, KY1-1205
Cayman Islands

Dear Sirs/Madams,

We, ***Jones Lang LaSalle Limited***, being the ***Property Valuer***, refer to the listing document of the Company dated 30 October 2026 (the "**Listing Document**") in connection with the Company's proposed listing by way of introduction of its shares on the Main Board of The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**").

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Prospectus by the Company, with the inclusion therein of all references to our name, qualification, confirmations and opinions, in the form and context in which they respectively appear in the Listing Document.

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-signature page to follow-

仲量聯行有限公司
評估及諮詢部
香港鰂魚涌英皇道 979 號太古坊一座 7 樓
公司牌照號碼：C-003464

Jones Lang LaSalle Limited
Value and Risk Advisory
7th Floor, One Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong
Company Licence No. C-003464

ISO 9001 : 2015
Certificate No.: CC 568

T +852 2846 5000 F +852 2968 0078

For and on behalf of
Jones Lang LaSalle Limited



Name: Au Kin Keung, Alkan
Title: Head of Value and Risk Advisory, Hong Kong and Macau

BA (Hons), MHKIS, MRICS, R.P.S. (GP), MCIREA
Licence No.: E-181955