

13 May 2021

The Board of Directors
Eternity Technology Holdings Limited
Room A, 12th Floor
Granville House
41C Granville Road
Tsim Sha Tsui
Kowloon
Hong Kong

Dear Sirs,

**Re: ETERNITY TECHNOLOGY HOLDINGS LIMITED (STOCK CODE: 1725)
(THE “COMPANY”, TOGETHER WITH ITS SUBSIDIARIES, THE “GROUP”)
Mandatory unconditional cash offer by Kingston Securities Limited for and on
behalf of Hong Kong Aerospace Technology Group Limited (the “Offeror”) to
acquire all the issued shares of Eternity Technology Holdings Limited (other than
those already owned and/or agreed to be acquired by the Offeror and /or parties
acting in concert with it)**

We refer to the composite offer and response document (the “**Composite Document**”) dated 13 May 2021 jointly issued by the Offeror and the Company in connection with the captioned matter. Unless otherwise defined, terms used herein shall bear the same meanings as those defined or referred to in the Composite Document.

We hereby consent to and confirm that we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion therein of our advice, letter or opinion and references to our name, address, logo and qualifications in the form and context in which they respectively appear.

We hereby further consent to our letter of advice and this letter being made available for inspection and display as described in the section headed “10. Documents available for inspection” in Appendix IV to the Composite Document.

Yours faithfully,
For and on behalf of
INCUB Corporate Finance Limited



Gina Leung
Managing Director