INCU Corporate Finance Limited
衍 丰 企 業 融 資 有 限 公 司

27 November 2026

The Board of Directors
Star Shine Holdings Group Limited
Unit C, 21/F
Lee & Man Commercial Center
169 Electric Road
North Point, Hong Kong

Dear Sirs,

DISCLOSEABLE AND CONNECTED TRANSACTION
IN RELATION TO
DISPOSAL OF THE SALE SHARE AND ASSIGNMENT OF
THE SALE LOAN OF CIRCLE TIME

We refer to the circular issued by Star Shine Holdings Group Limited dated 27 November 2026 (the "**Circular**") in relation to the captioned matter. Unless otherwise defined herein, terms used in this letter shall have the same meanings as defined in the Circular.

We hereby confirm that we have given our consent and have not withdrawn our written consent to the issue of the Circular with the inclusion therein of our letter to the Independent Board Committee and the Independent Shareholders dated 27 November 2026 (the "**IFA Letter**") and references to our name and/or logo in the form and context in which they appear in the Circular.

We also hereby confirm that as at the Latest Practicable Date, INCU Corporate Finance Limited

(i) did not have any beneficial shareholding in any member of the Group;
(ii) did not have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and
(iii) did not have any direct or indirect interests in any assets which have since 31 December 2025 (being the date to which the latest published audited consolidated financial statements of the Company were made up) been acquired or disposed of by or leased to any member of the Group, or were proposed to be acquired or disposed of by or leased to any member of the Group.

We hereby further consent to the IFA Letter and this letter being made available for inspection as described in the section headed "12. Documents Available on Display" in the Appendix II to the Circular.

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

Gina Leung
Managing Director

Room 16-112, Level 16, Lee Garden Two, 28 Yun Ping Road, Causeway Bay, Hong Kong
香港銅鑼灣恩平道28號利園二期16樓16-112室
Tel : 3107 0223 Fax : 3107 0226