

8 October 2021

Worldgate Global Logistics Ltd
Unit 5D, Hang Cheong Factory Building,
No.1 Wing Ming Street,
Kowloon,
Hong Kong

Attn: The Board of Directors

Dear Sirs,

**Worldgate Global Logistics Ltd (the “Company”) and
its subsidiaries (collectively referred to as the “Group”)**

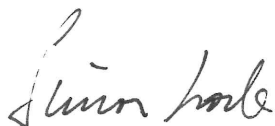
We hereby give our consent, and confirm that we have not withdrawn our written consent, to the issue of the prospectus dated 8 October 2021 (the “Prospectus”) of the Company in connection with the proposed rights issue on the basis of three rights shares for every one existing share held on the record date with the inclusion of our report on the unaudited pro forma financial information of the Group dated 8 October 2021 as set out in Appendix II to the Prospectus and the references thereto and to ourselves, in the form and context in which they are included. Unless otherwise specified, terms used hereinafter shall have the same meanings as defined in the Prospectus.

We hereby confirm that, as at the Latest Practicable Date, (i) we did not have any shareholding interest in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any securities in any member of the Group; and (ii) we are not interested, directly or indirectly, in any assets which have been acquired or disposed of by or leased to any member of the Group, or which are proposed to be acquired or disposed of by or leased to any member of the Group since 31 December 2020, being the date to which the latest published audited accounts of the Company were made up.

We consent to this letter and copy of our report on the unaudited pro forma financial information of the Group being made available for inspection as described in Appendix III of the Prospectus.

This letter is provided on the basis that it will not be referred to, in whole or in part, in any other document other than the Prospectus without our prior written consent.

Yours faithfully,



Elite Partners CPA Limited
Certified Public Accountants
Lock Kwong Hang, Simon
Practicing Certificate Number: P06735
Hong Kong