

## **Consent Letter**

30 September 2025

The Board of Directors  
Guangdong – Hong Kong Greater Bay Area Holdings Limited  
Unit 916, 9/F China Merchants Tower  
Shun Tak Centre  
168–200 Connaught Road Central  
Hong Kong

Dear Sirs,

**Re: Guangdong – Hong Kong Greater Bay Area Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)**

### **a. Consent for inclusion of our reports and letter**

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular issued by the Company dated 30 September 2025 (the “Circular”) in connection with the proposed acquisition (“Proposed Acquisition”) of entire equity interest in Wisdom Knight Holdings Limited and its subsidiaries (hereinafter collectively referred to as the “Target Group”, the Group and the Target Group hereinafter collectively referred to as the “Enlarged Group”) to the inclusion of our accountants’ report on historical financial information of the Target Group for the years ended 31 December 2022, 2023, 2024 and the period ended 31 March 2025 (the “Accountants’ Report on Historical Financial Information of the Target Group”), our independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information (the “Assurance Report on Unaudited Pro Forma Financial Information”), our independent assurance report on the calculations of the underlying discounted future cash flows to the business valuation and our comfort letter in respect of the working capital forecast of the Enlarged Group in the Circular and the references thereto and to ourselves, in the form and context in which they are included.

We confirm we are an independent third party of the Group. As at the date of this letter, we did not hold any shareholding, directly or indirectly, in any member of the Group or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

As at the date of this letter, we did not have any direct or indirect interest in any material assets which have been acquired since 31 December 2024 (being the date to which the latest published audited consolidated accounts of the Company were made up), or disposed of by, or leased to any member of the Group, or are proposed to be acquired, or disposed of by, or leased to any member of the Group.

**b. Consent for incorporation by reference of our previous report**

We hereby consent to the incorporation by reference of our auditor's report dated 28 March 2025 on the financial statements set out in the published annual report of the Group for the year ended 31 December 2024, and the references to our name in the form and context in which they are included.

It should be noted that we have not performed an assurance engagement in accordance with any assurance standard on the financial statements of the Group for any period subsequent to 31 December 2024. This consent should not be construed as in any way updating or refreshing the aforementioned auditor's report nor do we accept responsibility for such report beyond that owed to those to whom the report was addressed by us at the date of its issue.

We attached a copy of the document initialled by ourselves for the purpose of identification.

We further consent to make available the Accountants' Report on Historical Financial Information of the Target Group, the Assurance Report on Unaudited Pro Forma Financial Information, the independent assurance report on the calculations of the underlying discounted future cash flows to the business valuation, our comfort letter in respect of the working capital forecast of the Enlarged Group and this letter for public inspection in the manner, location and timeframe as described in Appendix to the Circular.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Pw. HK', with a large, stylized 'P' and 'H'.

Prism Hong Kong Limited  
Certified Public Accountants  
Lee Kwok Lun  
Practising Certificate Number: P06294

Hong Kong