



18 October 2024

The Board of Directors  
Wison Engineering Services Co. Ltd.  
Suite 2507, 25/F  
Central Plaza  
18 Harbour Road  
Wan Chai, Hong Kong

Dear Sirs,

**Re: Wison Engineering Services Co. Ltd. (the "Company" and together with its subsidiaries, the "Group") – Major And Connected Transaction In Relation To The Acquisition Of 35% Equity Interests In Levima Wison (Jiangsu) Advanced Materials Co. Ltd. (the "Target Company")**

We refer to the circular dated 18 October 2024 (the "Circular") issued by the Company in respect of the captioned matter. Unless otherwise defined, terms used herein shall have the same meaning as those defined in the Circular.

We confirm that, as at the Latest Practicable Date, (a) we did not have any share shareholding, direct or indirect, in any member of the Group or any 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 (b) we did not have any interest, direct or indirect, in any assets which had been acquired, or disposed of by, or leased to any member of the Enlarged Group, or was proposed to be acquired, or disposed of by, or leased to any member of the Enlarged Group since 31 December 2023, being the date to which the latest published audited consolidated financial statements of the Group were made up.

We hereby give, and confirm that we have not withdrawn, our written consent to the issue of the Circular with the inclusion of our report and/or opinion and all references to our names in the form and context in which they are respectively included.

We further consent to this letter being submitted to the Stock Exchange, and/or made available for inspection or display (if required).

Yours faithfully,

For and on behalf of  
**Valplus Consulting Limited**

Name: Damon S.T. Wan

Valplus Consulting Limited 瑋鉅顧問有限公司

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