

18 October 2024

The Board of Directors
VPower Group International Holdings Limited
Units 2701-05, 27/F
Office Tower 1
The Harbourfront
18-22 Tak Fung Street
Hung Hom, Kowloon, Hong Kong

Dear Sirs,

We refer to the circular dated 18 October 2024 (the "Circular") issued by VPower Group International Holdings Limited (the "Company") in connection with the proposed disposal of the Equipment and the Last Batch Equipment as defined in the Circular, a copy of which is attached and initialed by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries (the "Group"), dated 18 October 2024 in the Circular, and the references to our name in the form and context in which they are included.

We hereby consent to the incorporation by reference of our review report on the unaudited profit and loss statements on the identifiable net income stream of the Equipment and the Last Batch Equipment of the Group for each of the years ended 31 December 2021, 2022 and 2023, the four months ended 30 April 2024 and its comparative figures for the four months ended 30 April 2023 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

