

RSM Hong Kong

29th Floor, Lee Garden Two
28 Yun Ping Road
Causeway Bay, Hong Kong

T +852 2598 5123
F +852 2598 7230

rsm.global/hongkong/assurance

羅申美會計師事務所

香港銅鑼灣
恩平道28號
利園二期29樓

電話 +852 2598 5123
傳真 +852 2598 7230

rsm.global/hongkong/assurance

Our Ref. :TT:RT:I213:24:341

20 November 2024

The Board of Directors
IRC Limited
6H, 9 Queen's Road Central
Hong Kong

Dear Sirs,

We refer to the prospectus to be dated 21 November 2024 (the "Prospectus") in connection with the proposed rights issue on the basis of one (1) Rights Share for every two (2) existing shares of the IRC Limited (the "Company") held on the record date on a non-underwritten basis at the subscription price of HK\$0.085 per Rights Share (the "Rights Issue"). Unless the context otherwise requires, capitalised terms used in this letter shall have the same meaning as those defined in the Prospectus.

We hereby consent and confirm that we have not withdrawn our consent to the issue of the Prospectus with the inclusion of our accountants' report dated 21 November 2024 on the compilation of the unaudited pro forma financial information of the Company as at 30 June 2024 in the Prospectus, and the references to our name in the form and context in which they are included in the Prospectus.

Yours faithfully,



H:\Audit 05\N213 IRC Limited\2024 DEC 31\Special - Right Issue\Consent Letter for Unaudited Pro Forma Financial Information(Final).docx

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING

