

23 September 2025

The Board of Directors
Value Convergence Holdings Limited
6th Floor, Centre Point,
181-185 Gloucester Road,
Wanchai, Hong Kong

Dear Sirs,

Re: Value Convergence Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

Consent for inclusion of our reports and letters

We hereby consent and confirm that we have not withdrawn our consent to the issue of the prospectus dated 24 September 2025 (the “Prospectus”) in connection with the rights issue on the basis of two rights shares for every one existing share and the placing of unsubscribed rights shares and to the inclusion of our independent reporting accountant’s assurance report on the compilation of unaudited pro forma financial information of the Group dated 24 September 2025 (the “Assurance Report on Unaudited Pro Forma Financial Information”) in the Prospectus and the references to our name in the form and context in which they are included.

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



We further consent to, and confirm that we have not withdrawn our consent to, have a copy of this letter and the Assurance Report on Unaudited Pro Forma Financial Information being published on the website of The Stock Exchange of Hong Kong Limited and the Company as described in the paragraph headed “16. DOCUMENTS ON DISPLAY” in Appendix III to the Prospectus.

Yours faithfully,



Prism Hong Kong Limited
Certified Public Accountants
Chin Wang Leung
Practising Certificate Number: P07806

Hong Kong

Encl.

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