

Private and Confidential

Date: 30 September 2025

The Board of Directors
Unity Enterprise Holdings Limited
Unit 1002, 10/F, Billion Trade Centre
31 Hung To Road, Kwun Tong
Kowloon, Hong Kong

Dear Sirs/Madams,

**MAJOR TRANSACTION IN RELATION TO ACQUISITION OF
100% EQUITY INTEREST IN THE TARGET COMPANY INVOLVING
THE ISSUE OF CONSIDERATION SHARES UNDER
GENERAL MANDATE AND THE ISSUE OF PROMISSORY NOTE
PROPOSE SHARE CONSOLIDATION
CHANGE IN BOARD LOT SIZE
AND
NOTICE OF EXTRAORDINARY GENERAL MEETING**

We refer to the circular issued by Unity Enterprise Holdings Limited dated 30 September 2025 (the “**Circular**”) in respect of the captioned matter. Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Circular.

We hereby give, and confirm that we have not withdrawn, our consent to: (i) the issue of the Circular with the inclusion therein of our letters, opinions, reports and/or statements and references therein to our name, address, logo and qualifications, in the form and context in which they respectively appear in the Circular; and (ii) this letter being made available for inspection as described in the paragraph headed “10. DOCUMENTS ON DISPLAY” in Appendix VI to the Circular.

We also confirm that as at the date of this letter, we do not/did not have any shareholding, directly or indirectly, in any member of the Group and do not/did not have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and do not/did not have any direct or indirect interest in any assets which have been acquired or disposed of by, or leased to, any member of the Group, or is proposed to be acquired or disposed of by, or leased to, any member of the Group since 31 December 2024 (being the date to which the latest published audited consolidated financial statements of the Group were made up) up to the date of this letter.

This consent applies regardless of whether the Circular or this letter is issued in hard copy or electronic format or both.

Yours faithfully,

For and on behalf of
Valtech Valuation Advisory Limited

A handwritten signature in black ink, appearing to read 'Jimmy Wong', written over a horizontal line.

Name: Jimmy Wong
Designation: Director