

26 August 2025

The Board of Directors
Cornerstone Technologies Holdings Limited
Units 1107 - 11, 11/F, New East Ocean Centre
9 Science Museum Road
Tsim Sha Tsui
Kowloon, Hong Kong

Dear Sir,

Re: (1) CONNECTED TRANSACTION IN RELATION TO SETTLEMENT OF LOAN THROUGH SUBSCRIPTION OF NEW SHARES; AND (2) NOTICE OF EXTRAORDINARY GENERAL MEETING

We refer to the circular of the Company dated on 26 August 2025 (the “**Circular**”) in respect of the captioned matter. Unless otherwise defined, terms defined in this letter shall have the same meanings as defined in the Circular.

We also refer to our report dated 24 March 2025 (the “**Report**”) on the independent opinion on the borrowing rates of certain loans of the Company as mentioned in the Circular. We hereby give, and confirm that we have not withdrawn our written consent to: (i) the issue of the Circular with the inclusion therein of any information contained in the Report and of references to our name in the form and context in which they appear in the Circular; and (ii) the Report and this letter being made available for public inspection as described in the paragraph headed “DOCUMENTS ON DISPLAY” in APPENDIX I to the Circular.

As at the Latest Practicable Date, we did not have any direct or indirect shareholding in any member of the Group and 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.

As at the Latest Practicable Date, we did not have any direct or indirect interests in any assets which have since 31 December 2024 (being the date to which the latest published audited financial statements of the Group were made up) been acquired or disposed of by or leased to any member of the Group, or which are proposed to be acquired or disposed of by or leased to any member of the Group.

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
Royson Valuation Advisory Limited



Amy W.S. Chan
Director