

The following is the text of a report, prepared for the sole purpose of inclusion in this circular, from the independent reporting accountant, Rongcheng (Hong Kong) CPA Limited, Certified Public Accountants, Hong Kong.

INDEPENDENT REVIEW REPORT**TO THE BOARD OF DIRECTORS OF
EASY ACE INVESTMENTS LIMITED**

(Incorporated in the British Virgin Islands with limited liability)

Introduction

We were engaged to review the financial information of Easy Ace Investments Limited (the “**Disposal Company**”) set out on pages II-2 to II-6 which comprises the unaudited statements of financial position as at 31 December 2022, 31 December 2023, 31 December 2024 and 30 June 2025 and the unaudited statements of profit or loss and other comprehensive income, unaudited statements of changes in equity and unaudited statements of cash flows of the Disposal Company for the years ended 31 December 2022, 31 December 2023 and 31 December 2024 and each of the six months ended 30 June 2024 and 2025 (the “**Relevant Periods**”) and explanatory notes. The financial information has been prepared solely for the purpose of inclusion in the circular issued by Prosperity Investment Holdings Limited (the “**Company**”) dated 12 September 2025 in connection with the Proposed Liquidation of the Disposal Company in accordance with the Rule 14.68(2)(a)(i)(A) of The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

The directors of the Company are responsible for the preparation and presentation of the financial information of the Disposal Company in accordance with the basis of preparation set out in note 2 to the financial information and Rule 14.68(2)(a)(i)(A) of The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited. The directors are also responsible for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error. The financial information does not contain sufficient information to constitute a complete set of financial statements as defined in Hong Kong Accounting Standard 1 “Presentation of Financial Statements” or an interim financial report as defined in Hong Kong Accounting Standard 34 “Interim Financial Reporting” issued by the Hong Kong Institute of Certified Public Accountants. Our responsibility is to express a conclusion on this financial information based on our review and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Scope of Review

We planned to conduct our review in accordance with Hong Kong Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” and with reference to Practice Note 750 “Review of Financial Information under the Hong Kong Listing Rules for a Very Substantial Disposal” issued by the Hong Kong Institute of Certified Public Accountants. A review of financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Unaudited Financial Information of the Disposal Company for the year ended 31 December 2022 is not prepared, in all material respects, in accordance with the basis of preparation set out in note 2 to the Unaudited Financial Information.

However, because of the matters described in the “Basis for Disclaimer of Conclusion” section of our report, we were not able to carry out sufficient review procedures to provide a basis for a conclusion on the financial information of the Disposal Company which comprises the unaudited statements of financial position as at 31 December 2023, 31 December 2024 and 30 June 2025 and the unaudited statements of profit or loss and other comprehensive income, unaudited statements of changes in equity and unaudited statements of cash flows of the Disposal Company for the years ended 31 December 2023 and 31 December 2024 and each of the six months ended 30 June 2024 and 2025 (the “**Disclaimer Periods**”).

Basis of Disclaimer of Conclusion

The Disposal Company’s investment in Wealth Spread (the “**Investment**”) is classified and accounted for as financial assets at fair value through other comprehensive income (“**FVOCI**”) and carried in the unaudited statements of financial position of the Disposal Company at its fair value as at 31 December 2023, 31 December 2024 and 30 June 2025 of approximately HK\$5,293,000, HK\$5,293,000 and HK\$5,293,000, respectively, which resulted in a fair value loss of approximately HK\$14,894,000, HK\$Nil and HK\$Nil recognised as other comprehensive expense in the unaudited statements of profit or loss and other comprehensive income of the Disposal Company for the years ended 31 December 2023 and 31 December 2024 and the six months ended 30 June 2025, respectively. The fair value of the Investment as at 31 December 2023, 31 December 2024 and 30 June 2025 was determined by management based on limited financial and other information of Wealth Spread and the PRC entity made available to the Disposal Company and a valuation performed by an independent external valuer (the “**Valuer**”) engaged by management of the Company for the purpose of the audit of the financial statements of the Group for the year ended 31 December 2023.

The Valuer's work in estimating the fair value of the Investment (the "Valuation") involved significant use of source data, and significant assumptions, these assumptions and inputs primarily including the future cash flows of the PRC entity, such as the commencement date of mining, forecasted production volume and associated costs to be incurred.

We were unable to be satisfied about the relevance, completeness and accuracy of the source data used in the Valuation, as well as the relevance and reasonableness of the significant assumptions adopted in the Valuation because neither the Valuer nor we were provided with the most recent production plan containing specific information, including but not limited to, annual production volume and corresponding costs to support the Valuation.

Therefore, we were unable to obtain sufficient appropriate audit evidence that the fair value of the Investment as estimated by the Disposal Company's management as at 31 December 2023, 31 December 2024 and 30 June 2025, including the latest overall development plan of the PRC entity, such as the revised timeline, the revised estimated capital expenditure, mining related cost and operating expenses to access the appropriateness and accuracy of the financial information, as such did not contain material misstatement. There were no other satisfactory audit procedures that we could perform to determine whether any adjustments to the carrying value of Wealth Spread and the related fair value loss recognised in other comprehensive expense and investment revaluation reserve balances as at and for the years ended 31 December 2023 and 31 December 2024 and the six months ended 30 June 2025 were necessary. Any adjustments found to be necessary could also affect the related elements making up and disclosures in the financial information.

Conclusion for the financial information for the Disclaimer Periods

Because of the significance of the matters described in the "Basis of Disclaimer of Conclusion" section of our report, we were unable to carry out sufficient review procedures to provide a basis for a conclusion on the financial information of the Disposal Company for the Disclaimer Periods. Accordingly, we do not express a conclusion on the financial information of the Disposal Company for the Disclaimer Periods.

Rongcheng HK

RONGCHENG (HONG KONG) CPA Limited

Certified Public Accountants

Hong Kong

12 September 2025