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INDEPENDENT REPORTING ACCOUNTANTS' ASSURANCE REPORT ON THE COMPILATION OF UNAUDITED PRO FORMA FINANCIAL INFORMATION

The Board of Directors
Genesis Scale Holdings Limited
Unit 1104, 11/F., Leighton Centre
77 Leighton Road
Causeway Bay
Hong Kong

We have completed our assurance engagement to report on the compilation of unaudited pro forma financial information of Genesis Scale Holdings Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") by the directors of the Company for illustrative purposes only. The unaudited pro forma financial information consists of the unaudited pro forma consolidated statement of financial position as at 30 June 2025, the unaudited pro forma consolidated statement of profit or loss, the unaudited pro forma consolidated statement of comprehensive income and the unaudited pro forma consolidated statement of cash flows for the six months ended 30 June 2025, and related notes as set out on pages IV-2 to IV-12 of the investment circular issued by the Company dated 27 March 2026 (the "Circular"), in connection with the proposed disposal of all the Company's directly held shares of Kuang-Chi Technologies Co., Ltd. (a limited liability company established in the People's Republic of China with its shares listed on the Shenzhen Stock Exchange) within twelve months, commencing from the date of passing of the relevant resolutions at the special general meeting (the "SGM") and ending on the first anniversary of the date of the SGM, on the open market through the trading system of the Shenzhen Stock Exchange or by way of entering into the block trade transactions (the "Proposed Disposal"). The applicable criteria on the basis of which the directors of the Company have compiled the unaudited pro forma financial information are described in IV-1 of the Circular.

The unaudited pro forma financial information has been compiled by the directors of the Company to illustrate the impact of the Proposed Disposal on the Group's financial position as at 30 June 2025 and the Group's financial performance and cash flows for the six months ended 30 June 2025 as if the Proposed Disposal had taken place at 30 June 2025 and 1 January 2025 respectively. As part of this process, information about the Group's financial position, financial performance and cash flows has been extracted by the directors of the Company from the Group's published interim report for the six months ended 30 June 2025, on which no audit or review report has been published.

Directors' Responsibility for the Unaudited pro forma Financial Information

The directors of the Company are responsible for compiling the unaudited pro forma financial information in accordance with paragraph 29 of Chapter 4 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules") and with reference to Accounting Guideline 7 "Preparation of Pro Forma Financial Information for Inclusion in Investment Circulars" ("AG7") issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

Prism Hong Kong Limited
Units 1903A - 1905, 19/F, 8 Observatory Road, Tsim Sha Tsui, Hong Kong
T : +852 2774 2188 F : +852 2774 2322
www.prism.com.hk

Our Independence and Quality Management

We have complied with the independence and other ethical requirement of the Code of Ethics for Professional Accountants issued by the HKICPA, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Hong Kong Standard on Quality Management ("HKSQM") 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Reporting Accountants' Responsibilities

Our responsibility is to express an opinion, as required by paragraph 29(7) of Chapter 4 of the Listing Rules, on the unaudited pro forma financial information and to report our opinion to you. We do not accept any responsibility for any reports previously given by us on any financial information used in the compilation of the unaudited pro forma financial information beyond that owed to those to whom those reports were addressed by us at the dates of their issue.

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3420 "Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus" issued by the HKICPA. This standard requires that the reporting accountants plan and perform procedures to obtain reasonable assurance about whether the directors of the Company have compiled the unaudited pro forma financial information in accordance with paragraph 29 of Chapter 4 of the Listing Rules and with reference to AG7 issued by the HKICPA.

For purposes of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in compiling the unaudited pro forma financial information, nor have we, in the course of this engagement, performed an audit or review of the financial information used in compiling the unaudited pro forma financial information.

The purpose of unaudited pro forma financial information included in an investment circular is solely to illustrate the impact of the Proposed Disposal on unadjusted financial information of the Group as if the Proposed Disposal had been occurred at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the Proposed Disposal at 30 June 2025 or 1 January 2025 would have been as presented.

A reasonable assurance engagement to report on whether the unaudited pro forma financial information has been properly compiled on the basis of the applicable criteria involves performing procedures to assess whether the applicable criteria used by the directors in the compilation of the unaudited pro forma financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- the related unaudited pro forma adjustments give appropriate effect to those criteria; and
- the unaudited pro forma financial information reflects the proper application of those adjustments to the unadjusted financial information.

The procedures selected depend on the reporting accountants' judgment, having regard to the reporting accountants' understanding of the nature of the Group, the event or transaction in respect of which the unaudited pro forma financial information has been compiled, and other relevant engagement circumstances.

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Reporting Accountants' Responsibilities (Continued)

The engagement also involves evaluating the overall presentation of the unaudited pro forma financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion:

(a) the unaudited pro forma financial information has been properly compiled on the basis stated;

(b) such basis is consistent with the accounting policies of the Group; and

(c) the adjustments are appropriate for the purposes of the unaudited pro forma financial information as disclosed pursuant to paragraph 29(1) of Chapter 4 of the Listing Rules.

Prism Hong Kong Limited
Certified Public Accountants
Yip Chi Chiu
Practising certificate number: P06934

Hong Kong, 27 March 2026

Prism Hong Kong Limited
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Consent Letter

The Board of Directors
Genesis Scale Holdings Limited
Unit 1104, 11/F., Leighton Centre
77 Leighton Road
Causeway Bay
Hong Kong

Dear Sirs,

Re: Genesis Scale Holdings Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group")

We hereby consent and confirm that we have not withdrawn our consent to the issue of the circular dated 27 MAR 2025 (the "Circular") in connection with the very substantial disposal transaction in relation to the proposed disposal of the Company's directly held 40,799,936 shares of Kuang-Chi Technologies Co., Ltd. (a limited liability company established in the People's Republic of China with its shares listed on the Shenzhen Stock Exchange) within twelve months, commencing from the date of passing of the relevant resolutions at the special general meeting (the "SGM") and ending on the first anniversary of the date of the SGM, on the open market through the trading system of the Shenzhen Stock Exchange or by way of entering into the block trade transactions to the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Group in the Circular dated 27 MAR 2025 and the references to ourselves, in the form and context in which they are included.

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

Yours faithfully,

Prism Hong Kong Limited
Certified Public Accountants
Yip Chi Chiu
Practising certificate number: P06934
Hong Kong, 27 MAR 2025

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