



羅兵咸永道

The Directors
Perfect Optronics Limited
Flat 903, 9/F., New Lee Wah Centre
No.88 Tokwawan Road
Kowloon
Hong Kong

31 December 2024

Dear Sirs,

We refer to the circular dated 31 December 2024 in connection with the possible very substantial disposal of ordinary shares of Mobvoi Inc. by a subsidiary of Perfect Optronics Limited (the "Circular"), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

Our engagement to prepare this letter has been performed in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 200, *Accountants' Reports on Historical Financial Information in Investment Circulars* issued by the Hong Kong Institute of Certified Public Accountants.

We hereby consent to the inclusion of our report on unaudited pro forma financial information dated 31 December 2024, in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

A handwritten signature in black ink, appearing to read "PricewaterhouseCoopers", is written over the typed name of the firm.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong