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Our Ref: EL:LFS:R346:21:332

25 November 2021

The Board of Directors
Risecomm Group Holdings Limited
4/F, Yue Thai Commercial Building
128 Connaught Road Central
Sheung Wan
Hong Kong

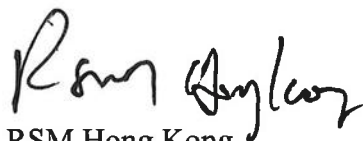
Re: Risecomm Group Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

Dear Sirs,

We refer to the prospectus dated 25 November 2021 in connection with the proposed rights issue by the Company on the basis of one rights share for every two existing shares of the Company (the “Prospectus”), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants’ report dated 25 November 2021 on the unaudited pro forma financial information of the Group as at 30 June 2021 in the Prospectus, and the references to our name in the form and context in which they are included.

Yours faithfully,



RSM Hong Kong
Certified Public Accountants
Hong Kong

**I hereby certify that this
is a true and complete
copy of the original.**

Dated 23 Nov. 2021



**Yu Long Fung
Mayer Brown
Solicitor, Hong Kong SAR**