



CHENG & CHENG LIMITED

CERTIFIED PUBLIC ACCOUNTANTS 鄭鄭會計師事務所有限公司

Our Ref: ES0083JL/JL/T12A/JL017

18 September 2026

The Board of Directors
SFK Construction Holdings Limited
7/F, High Fashion Centre,
1-11 Kwai Hei Street,
Kwai Chung, New Territories,
Hong Kong

Dear Sirs,

SFK Construction Holdings Limited (the “Company”) and its subsidiaries (the “Group”)

We refer to the circular of the Company dated 18 September 2026 in relation to the major transaction in respect of the disposal of a subsidiary and the grant of the Put Option (the "Circular"), a copy of which is attached and initialled by us on the front cover for identification purposes.

We hereby give our consent to the issue of the Circular with the inclusion of:

- (i) our accountants' report on the historical financial information of Bestwise Envirotech Limited set out in Appendix II to the Circular;
 - (ii) our independent reporting accountant's assurance report on the compilation of the unaudited pro forma financial information of the Group set out in Appendix III to the Circular;
 - (iii) our independent assurance report on the calculations of discounted cash flows in connection with the valuation of Bestwise Envirotech Limited set out in Appendix VI to the Circular; and
 - (iv) the references to our name contained in the Circular,
- in the form and context in which they respectively appear.

We confirm that, as at the date of this letter, we have not withdrawn our consent.

This letter is issued solely for the purpose of the Circular and may not be used for any other purpose without our prior written consent.

Yours faithfully,

A handwritten signature in black ink, consisting of two stylized, cursive 'Ch' characters connected by a small dot, representing the firm Cheng & Cheng.

CHENG & CHENG LIMITED
Hong Kong