

Private and Confidential

Date: 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/Madams,

**MAJOR TRANSACTION
DISPOSAL OF A SUBSIDIARY
AND THE GRANT OF THE PUT OPTION**

We, Valtech Valuation Advisory Limited, are the independent valuer in relation to the captioned matter, and refer to the circular issued by SFK Construction Holdings Limited dated 18 September 2026 (the “Circular”) in respect of the captioned matter. Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Circular.

We hereby give, and confirm that we have not withdrawn, our consent to: (i) the issue of the Circular with the inclusion therein of our letters, opinions, reports and/or statements and references therein to our name, address, logo and qualifications, in the form and context in which they respectively appear in the Circular; and (ii) this letter and the business valuation report issued by us dated 18 September 2026 being made available for inspection as described in the paragraph headed “DOCUMENTS ON DISPLAY” in Appendix VIII to the Circular.

We also confirm that as at the date of this letter, we do not/did not have any shareholding, directly or indirectly, in any member of the Group and do not/did not have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and do not/did not have any direct or indirect interest in any assets which have been acquired or disposed of by, or leased to, any member of the Group, or is proposed to be acquired or disposed of by, or leased to, any member of the Group since 31 December 2025 (being the date to which the latest published audited consolidated financial statements of the Group were made up) up to the date of this letter.

This consent applies regardless of whether the Circular or this letter is issued in hard copy or electronic format or both.

Yours faithfully,

For and on behalf of
Valtech Valuation Advisory Limited



Name: Marvin Wong
Designation: Director