

18 February 2025

The Board of Directors
Wan Kei Group Holdings Limited
Unit no. 07, 16/F.
Emperor Group Center
No. 288 Hennessy Road
Wanchai, Hong Kong

Dear Sirs,

We refer to a circular dated 18 February 2025 (the “Circular”) issued by Wan Kei Group Holdings Limited (the “Company”) in connection with the proposed rights issue (the “Rights Issue”) on the basis of one rights share (the “Rights Share”) for every one share held on the record date.

We hereby give our consent to inclusion in the Circular of reference to (1) our letter of comfort dated 18 February 2025 relating to the working capital forecast of the Group for the twelve months from the date of the circular; and (2) our accountants’ report dated 18 February 2025 relating to the unaudited pro forma financial information of the Group as if the Rights Issue have been completed as at 30 September 2024, in the form and context in which appear in the Circular.

This letter is provided on the basis set out above and on the basis that our letters and accountants’ report will not be referred to, in whole or in part, in any document other than the Circular without our prior written consent.

Yours faithfully,



ASCENDA CACHET CPA LIMITED
Certified Public Accountants

Wan Kin Man Tony
Practising Certificate Number: P05506
Hong Kong