

The Board of Directors
Be Friends Holding Limited
Unit 10, 4th Floor
Kwai Cheong Center,
No. 40-52 Kwai Cheong Road
New Territories
Hong Kong

May 23, 2025

Dear Sirs,

BE FRIENDS HOLDING LIMITED (THE "COMPANY") AND ITS SUBSIDIARIES (THE "GROUP") CONSENT LETTER

We refer to the Company's circular dated May 23, 2025 (the "Circular") issued in connection with the major transaction regarding the disposal of entire issued share capital in Century Sage Scientific International Limited (the "Target Company").

As at the Latest Practicable Date (as defined in the Circular), we had no shareholding interest in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any securities in any member of the Group.

As at the Latest Practicable Date (as defined in the Circular), we did not have any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to any member of the Group, or which are proposed to be acquired or disposed of by or leased to any member of the Group since December 31, 2024, being the date to which the latest published audited consolidated financial statements of the Group were made up.

We hereby give our consent to (i) the issue of the Circular with the inclusion of our valuation report dated May 23, 2025 regarding the Target Company (the "Valuation Report") as set out in the Appendix II of the Circular and the reference thereto and to our name and our opinion in such form and context as appeared in the Circular, and (ii) the publishing of the Valuation Report and this letter of consent on the websites of The Stock Exchange of Hong Kong Limited and the Company as mentioned in the Circular.

Yours faithfully,
For and on behalf of

Asia-Pacific Consulting and Appraisal Limited



Jack W. J. Li
CE 4, MRICS, MBA
Partner



David G.D. Cheng
MRICS
Partner