

**Private and Confidential**

Our ref.: TS/ER/C1463/AUD3/pp

May 23, 2025

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

Dear Sirs,

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

We refer to the Company's circular to be 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.

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 the issue of the Circular, with the inclusion therein of the "Report on calculations of discounted cash flows valuation in connection with the valuation of the entire equity interests in Century Sage Scientific International Limited and its subsidiaries" in the Appendix III to the Circular (the "Report") and the references to thereto and to our name and our opinion, in the form and context in which they are included in the Circular.

We also consent to the Report and this letter being made available for display to the public as described in Appendix V to the Circular.

Yours faithfully,



**Forvis Mazars CPA Limited**  
*Certified Public Accountants*  
Hong Kong