

Private and Confidential

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

17 October 2025

The Directors
Be Friends Holding Limited
Office 1202A, 12th Floor
Keybond Commercial Building
38 Ferry Street
Kowloon
Hong Kong

42nd Floor, Central Plaza
18 Harbour Road
Wanchai, Hong Kong
香港灣仔港灣道18號中環廣場42樓
Tel 電話: +852 2909 5555
Fax 傳真: +852 2810 0032
forvismazars.com/hk

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 17 October 2025 (the "Circular") issued in connection with the disclosable and connected transaction in relation to the Acquisition (as defined in the Circular).

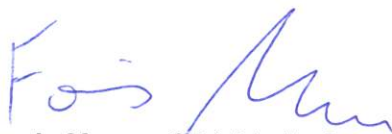
As at the Latest Practicable Date (as defined in the Circular), we had no shareholding interest in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any securities in any member of the Group.

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 31 December 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 forecast in connection with the valuation of the entire equity interests in Hangzhou Be Friends Education Technology Co., Ltd.* and its subsidiaries" in the Appendix II 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 IV to the Circular.

Yours faithfully,



Forvis Mazars CPA Limited
Certified Public Accountants
Hong Kong

** For identification purposes only*