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Private and Confidential

Our ref.: HG/JL/S1747/AUDCD/vy

24 January 2024

The Directors
Sun Kong Holdings Limited
Section C of Lot No. 1345 in D.D. 121
Yuen Long
New Territories
Hong Kong

Dear Sirs,

**SUN KONG HOLDINGS LIMITED (THE "COMPANY") AND ITS SUBSIDIARIES (THE "GROUP")
CONSENT LETTER**

We refer to the Company's circular dated 24 January 2024 (the "Circular") in connection with the rights issue of 80,000,000 rights shares at HK\$0.30 per rights share on the basis of two rights shares for every one consolidated share of the Company held on the rights issue record date.

We hereby give our consent to the issue of the Prospectus with the inclusion of our name and our report on the unaudited pro forma financial information included in the form and context in which included in the Circular.

Yours faithfully,



Mazars CPA Limited
Certified Public Accountants
Hong Kong

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Wanchai, Hong Kong
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24 January 2024

Sun Kong Holdings Limited
Section C of Lot No.1345
in D.D.121
Yuen Long
New Territories, Hong Kong

Attn.: Board of directors

Dear Sir / Madam,

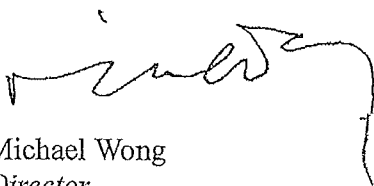
Sun Kong Holdings Limited (the "Company")
Rights Issue (the "Subject Matter")

We refer to the references made according to the opinion of our firm in the circular of the Company dated 24 January 2024 (the "**Circular**") in respect of the Subject Matter. Unless otherwise stated herein, capitalised terms used herein shall have the same meanings as those defined in the Circular.

We hereby confirm that as at the Latest Practicable Date, we (i) had no shareholding in any member of the Group and 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; (ii) had no interest, direct or indirect, in any assets which had been acquired or disposed of by or leased to any member of the Group, or which were proposed to be acquired or disposed of by or leased to any member of the Group since 31 March 2023, being the date to which the latest published audited accounts of the Company were made up; and (iii) have given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our letter and the reference to our name in the form and context in which they respectively appear.

We hereby consent to this letter and the documents above being made available for inspection as described in the Circular.

Yours sincerely,
For and on behalf of
Global Mastermind Securities Limited



Michael Wong
Director