



Sun Fook Kong Construction Group
新福港建設集團

Since 1968



SFK Construction Holdings Limited
新福港建設集團有限公司
(Incorporated in Bermuda with limited liability)

18 September 2026

Listing Division
The Stock Exchange of Hong Kong Limited
12/F, Two Exchange Square
8 Connaught Place Central
Hong Kong

Dear Sirs,

Re: Profit forecast — Confirmation letter under the requirements of Rule 14.60A(3) of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”)

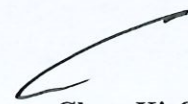
We, SFK Construction Holdings Limited (the “Company”) (stock code: 1447), refer to the circular of the Company dated 18 September 2026 (the “Circular”) of which this letter forms part. Unless the context otherwise requires, terms defined in the Circular shall have the same meanings when used herein.

We refer to the valuation conducted by Valtech Valuation Advisory Limited (the “Independent Valuer”), an independent valuer, in relation to the valuation of 51% equity interest in Bestwise Envirotech Limited, as at 31 December 2025 (the “Valuation Report”) is based. The Valuation Report adopts the discounted cash flow method under the income approach and is regarded as a profit forecast under Rule 14.61 of the Listing Rules. We have discussed with the Independent Valuer the different aspects upon which the Valuation Report was prepared (including the principal and commercial assumptions) and have reviewed the Valuation Report for which the Independent Valuer is responsible.

Pursuant to Rule 14.60A of the Listing Rules, we have also engaged Cheng & Cheng Limited, acting as the Company’s reporting accountants, to report on the arithmetical accuracy of the calculations of the discounted cash flows, and considered the report from Cheng & Cheng Limited which was prepared in accordance with the Hong Kong Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” issued by the Hong Kong Institute of Certified Public Accountants, as set out in Appendix VI to the Circular.

On the basis of the above, we confirm that the Valuation Report prepared by the Independent Valuer and the profit forecast in the Valuation Report have been made after due and careful enquiry.

Yours faithfully,
On behalf of the Board
SFK Construction Holdings Limited


Chan Ki Chun
Chairman



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