



SFAI
GLOBAL

HONG KONG

香港灣仔皇后大道東213號
胡忠大廈27樓2室
Unit 2, 27/F, Wu Chung House
213 Queen's Road East,
Wanchai Hong Kong

總機 General
傳真 Fax
電郵 Email
網址 Website

(852) 3707 3164
(852) 8148 6087
info@sfai.com.hk
www.sfai.com.hk

1 December 2025

The Board of Directors
Hang Pin Living Technology Company Limited
Unit 3309, 33/F,
West Tower, Shun Tak Centre,
168-200 Connaught Road Central,
Sheung Wan,
Hong Kong

Dear Sirs,

We refer to the circular dated 1 December 2025 (the “Circular”) issued by Hang Pin Living Technology Company Limited (the “Company”) in relation to the major transaction in respect of the proposed acquisition of a property. Unless otherwise defined, capitalised terms used in this letter shall have the same meanings as defined in the Circular.

We hereby consent and confirm that we have not withdrawn our consent to the inclusion in the Circular of our independent reporting accountant’s assurance report in respect of the Group’s unaudited pro forma financial information (set out in appendix II to the Circular), and the references to our name and statements in the form and context in which it appears.

We further confirm that, as at the Latest Practicable Date, (i) we were not directly or indirectly, beneficially or otherwise interested in any share(s) in any members of the Group; (ii) we did not have any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for any securities in any member of the Group; and (iii) we did not have any direct or indirect interest in any assets which have been acquired or disposed of by or leased to the Group or are proposed to be acquired or disposed of by or leased to the Group since 31 March 2025, being the date up to which the latest published audited consolidated accounts of the Company were made up.

We hereby consent to this letter being made available for display if required.

Yours faithfully,

For and on behalf of
SFAI (HK) CPA Limited

Name: Fok Tat Choi
Position: Director

