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12 December 2024

The Board of Directors

Unity Enterprise Holdings Limited

Unit 1002, 10/F,
Billion Trade Centre,
31 Hung To Road, Kwun Tong,
Kowloon

Dear Sirs,

Consent letter

We refer to the circular dated 12 December 2024 in connection with the historical financial information of Suntec Construction & Engineering Limited (“the Target Company”) in connection with the major transaction in relation to acquisition of 100% equity interest in the Target Company by Unity Enterprise Holdings Limited (“Proposed acquisition”).

We hereby give, and confirm that we have not withdrawn, our written consent to the inclusion of our Accountants’ Report in the circular dated 12 December 2024 on the Historical Financial information of the Target Company which comprises the statements of financial position of the Target Company as at 31 December 2021, 2022 and 2023 and 30 June 2024, and the statements of profit or loss and other comprehensive income, the statements of changes in equity and the statements of cash flows for each of the three years ended 31 December 2021, 2022 and 2023 and six months ended 30 June 2024 and stub period comparative financial information of the Target Company which comprises the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the six months ended 30 June and the references to our name in the form and context in which they are included.

Yours faithfully,

OOP CPA & Co.

OOP CPA & Co.
Certified Public Accountants (Practising)
Hong Kong



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12 December 2024

The Board of Directors

Unity Enterprise Holdings Limited

Unit 1002, 10/F,
Billion Trade Centre,
31 Hung To Road, Kwun Tong,
Kowloon

Dear Sirs,

Consent letter

We refer to the circular dated 12 December 2024 in connection with the unaudited pro forma financial information of Unity Enterprise Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the (“Group”)), including Suntec Construction & Engineering Limited (the “Target Company”) in connection with the major transaction in relation to acquisition of 100% equity interest Suntec Construction & Engineering Limited (“Proposed Acquisition”).

We hereby give, and confirm that we have not withdrawn, our written consent to the inclusion of our Independent Reporting Accountants’ Assurance Report on the Compilation of Pro Forma Financial Information dated 12 December 2024 on the unaudited pro forma financial information of the Group which comprises the Group’s consolidated financial position as at 30 June 2024 and the Group’s financial performance and cash flows for the year ended 31 December 2023 as if the Proposed Acquisition had taken place at 30 June 2024 and 1 January 2023, and the references to our name in the form and context in which they are included.

Yours faithfully

OOP CPA & Co.
Certified Public Accountants (Practising)
Hong Kong

Private and Confidential

Date: 6 December 2024

The Board of Directors
Unity Enterprise Holdings Limited
Unit 1002, 10/F, Billion Trade Centre
31 Hung To Road, Kwun Tong
Kowloon, Hong Kong

Dear Sirs/Madams,

**MAJOR TRANSACTION IN RELATION TO ACQUISITION OF
100% EQUITY INTEREST IN THE TARGET COMPANY INVOLVING
THE ISSUE OF CONSIDERATION SHARES UNDER
GENERAL MANDATE AND THE ISSUE OF PROMISSORY NOTE
AND
NOTICE OF EXTRAORDINARY GENERAL MEETING**

We refer to the circular issued by Unity Enterprise Holdings Limited dated 6 December 2024 (the “**Circular**”) in respect of the captioned matter. Unless otherwise defined, capitalised terms used herein shall have the same meanings as those defined in the Circular.

We hereby give, and confirm that we have not withdrawn, our consent to: (i) the issue of the Circular with the inclusion therein of our letters, opinions, reports and/or statements and references therein to our name, address, logo and qualifications, in the form and context in which they respectively appear in the Circular; and (ii) this letter being made available for inspection as described in the paragraph headed “10. DOCUMENTS ON DISPLAY” in Appendix V to the Circular.

We also confirm that as at the date of this letter, we do not/did not have any shareholding, directly or indirectly, in any member of the Group and do not/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; and do not/did not have any direct or indirect interest in any assets which have been acquired or disposed of by, or leased to, any member of the Group, or is proposed to be acquired or disposed of by, or leased to, any member of the Group since 31 December 2023 (being the date to which the latest published audited consolidated financial statements of the Group were made up) up to the date of this letter.

This consent applies regardless of whether the Circular or this letter is issued in hard copy or electronic format or both.

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Yours faithfully,

For and on behalf of
Valtech Valuation Advisory Limited

A handwritten signature in black ink, appearing to read "Jimmy Wong". The signature is stylized with a large, sweeping initial "J" and "W".

Name: Jimmy Wong

Designation: Director