

Private and Confidential

Our Ref: PS/SL/SK/C1544/AUD4/vy

14 April 2023

The Board of Directors
CBK Holdings Limited
Unit 3205, 32/F.
West Tower Shun Tak Centre
No. 168-200 Connaught Road Central
Hong Kong

Dear Sirs,

**CBK HOLDINGS LIMITED (THE "COMPANY")
CONSENT LETTER**

We refer to the Company's circular dated 14 April 2023 (the "Circular") issued in connection with the proposed rights issue of 77,757,995 rights shares at HK\$0.265 per rights share on the basis of five rights shares for every one existing share of the Company held on the rights issue record date.

We hereby give our consent to the issue of the Circular, with the inclusion therein of the Independent Reporting Accountants' Assurance Report on the Compilation of Unaudited Pro Forma Financial Information, and the references to our name, included in the form and context in which it is included in the Circular.

Yours faithfully,



Mazars CPA Limited
Certified Public Accountants
Hong Kong