



羅兵咸永道

The Directors
Best Linking Group Holdings Limited

22 September 2023

Dear Sirs,

We refer to the listing document dated 22 September 2023 in connection with the proposed transfer of listing of shares of Best Linking Group Holdings Limited (the "Company") from GEM to the Main Board of The Stock Exchange of Hong Kong Limited (the "Listing Document"), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

Our engagement to prepare this letter has been performed in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 200, *Accountants' Reports on Historical Financial Information in Investment Circulars* issued by the Hong Kong Institute of Certified Public Accountants.

We hereby consent to the inclusion of our accountant's report and our report on unaudited pro forma financial information, both dated 22 September 2023, in the Listing Document, and the references to our name in the form and context in which they are included.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Dimitrios K...", is written over a faint, illegible background.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong

IMPORTANT

If you are in any doubt about any of the contents of this listing document, you should obtain independent professional advice.



BEST LINKING GROUP HOLDINGS LIMITED

永聯豐集團控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock code on GEM: 8617)

(Stock code on Main Board: 9882)



**TRANSFER OF LISTING
FROM GEM TO THE MAIN BOARD
OF THE STOCK EXCHANGE OF HONG KONG LIMITED**

Sole Sponsor



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This listing document is published in connection with the Transfer of Listing and contains particulars given in compliance with the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited and the Securities and Futures (Stock Market Listing) Rules (Chapter 571V of the Laws of Hong Kong) for the purpose of giving information with regard to our Company and subsidiaries.

This listing document does not constitute an offer of, nor is it calculated to invite offers for, Shares or other securities of our Company, nor have any such Shares or other securities been allotted or issued with a view to any of them being offered for sale to or subscription by the public. No Shares will be allotted or issued in connection with, or pursuant to, this listing document. Prior to making any investment decision, prospective investors should consider carefully all the information set out in this listing document, including but not limited to the risk factors set out in the section headed "Risk Factors" in this listing document.

Neither this listing document nor any copy hereof may be released, forwarded or distributed, directly or indirectly, in or into any jurisdiction where such release or distribution might be unlawful.

Information regarding the proposed arrangements for the Transfer of Listing and dealings and settlement of dealings in, the Shares following completion of the Transfer of Listing is set out in the section headed "Information about this Listing Document and the Transfer of Listing" in this listing document.

The Shares have not been and will not be registered under the U.S. Securities Act or any state securities law in the United States and may not be offered, sold, pledged or transferred within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. The Shares may only be offered and sold outside the United States in offshore transactions in reliance on Regulation S under the U.S. Securities Act and the applicable laws of each jurisdiction where those offers and sales occur. Neither the U.S. Securities and Exchange Commission nor any other U.S. federal or state securities commission or regulatory authority has approved or disapproved of the Shares or passed an opinion on the adequacy of this listing document. Any representation to the contrary is a criminal offence in the United States.

22 September 2023

重要提示

閣下如對本上市文件的任何內容有任何疑問，應徵詢獨立專業意見。



BEST LINKING GROUP HOLDINGS LIMITED
永聯豐集團控股有限公司

(於開曼群島註冊成立的有限公司)

(GEM 股份代號：8617)

(主板股份代號：9882)

由香港聯合交易所有限公司
GEM 轉往主板上市



獨家保薦人



香港交易及結算所有限公司、香港聯合交易所有限公司及香港中央結算有限公司對本上市文件的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不就因本上市文件全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。

本上市文件乃就轉板上市而刊發，並載有根據香港聯合交易所有限公司證券上市規則及香港法例第571V章《證券及期貨(在證券市場上市)規則》提供的詳細資料，旨在提供有關本公司及附屬公司的資料。

本上市文件並不構成本公司股份或其他證券的要約，且並非旨在邀請他人就任何該等股份或其他證券提呈要約，並無配發或發行任何該等股份或其他證券以向公眾人士提呈出售或供其認購。本公司概不會就或根據本上市文件配發或發行股份。在作出任何投資決定前，有意投資者應仔細考慮本上市文件所載全部資料，包括但不限於本上市文件「風險因素」一節中所載的風險因素。

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有關轉板上市的建議安排以及轉板上市完成後股份買賣及買賣交收的資料載於本上市文件「有關本上市文件及轉板上市的資料」一節。

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二零二三年九月二十二日