



5 October 2026

The Board of Directors
Fountain Set (Holdings) Limited
Block A, 6/F.,
Eastern Sea Industrial Building,
29-39 Kwai Cheong Road,
Kwai Chung, New Territories,
Hong Kong.

Dear Sirs,

Re: Fountain Set (Holdings) Limited (the "Company") – Major and continuing connected transaction in relation to 2029 Financial Services Agreement (the "Transaction")

We refer to the circular dated 5 October 2026 of the Company in connection with, inter alia, the Transaction (the "**Circular**"). Unless otherwise defined herein, capitalised terms used herein shall have the same meanings as those defined in the Circular.

We hereby consent to the issue of the Circular with the inclusion therein of the text of our letter and references to our name and advice and opinion in the form and context in which they respectively appear in the Circular.

We also confirm that, as at the Latest Practicable Date, we did not have shareholding interest directly or indirectly in any member of the Group or any right, whether legally enforceable or not, to subscribe for or to nominate persons to subscribe for securities in any member of the Group, nor did we have any interest, either directly or indirectly, in any assets which have been, since 31 December 2025, being the date to which the latest published audited financial statements of the Company were made up, acquired or disposed of by or leased to or are proposed to be acquired or disposed of by or leased to any member of the Group.

Yours faithfully,
For and on behalf of
Donvex Capital Limited

Doris Sy
Director

5 October 2026



Our Ref.: F906/lfc/fcc/u26

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728 King's Road, Quarry Bay
Hong Kong

Private & Confidential

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New Territories, Hong Kong

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Dear Sirs,

Fountain Set (Holdings) Limited (the "Company")

We refer to the circular dated 5 October 2026 issued by the Company in connection with the proposed acquisition of 81% equity interest in the Target Company and 2029 financial services agreement (the "Circular"). Terms used herein shall have the same meanings as defined in the Circular unless otherwise stated.

We hereby consent to and confirm that we have not withdrawn and shall not withdraw our consent to the issue of the Circular with the inclusion therein of:

1. our report dated 5 October 2026 on the Historical Financial Information of the Target Company as set out in Appendix II to the Circular;
2. our report dated 5 October 2026 on the Unaudited Pro Forma Financial Information of the Enlarged Group as set out in Appendix III to the Circular;
3. the references to the aforementioned reports and to our name and our opinion and letters in the form and context in which they respectively appear in the Circular.

We hereby consent to and confirm that we have not withdrawn our consent to our reports on the Historical Financial Information of the Target Company and the Unaudited Pro Forma Financial Information of the Enlarged Group and and this letter being made available for display to the public as described in Appendix VI to the Circular.

Yours faithfully,

Baker Tilly Hong Kong Limited



中企华资产评估公司
CHINA ENTERPRISE APPRAISALS

专家同意函

致：董事会
福田实业（集团）有限公司
香港新界葵涌
葵昌路 29-39 号
东海工业大厦 A 座 6 楼

2026 年 10 月 5 日

敬启者：

福田实业（集团）有限公司（「贵公司」，连同其附属公司统称「贵集团」）

我们提述贵公司日期为 2026 年 10 月 5 日有关（其中包括）建议收购 Công Ty TNHH Lian-Ta-Hsing (Việt Nam) 81% 股权的通函（「通函」）。除非另有定义或文义另有所指，通函所界定的词汇在本函中具有相同涵义。

我们谨此确认，截至最后实际可行日期：

我们概无于贵集团任何成员公司的任何股份中拥有任何实益权益，亦无可认购或提名他人认购贵集团任何成员公司证券的权利（不论在法律上是否可强制执行）；及

我们概无于贵集团任何成员公司自 2025 年 12 月 31 日（即贵集团最近期刊发的经审核综合财务报表的编制日期）以来所收购、出售或租用，或拟收购、出售或租用的任何资产中直接或间接拥有任何权益。

我们谨此同意并确认，我们已就通函的刊发给予且并未撤回书面同意，同意通函按其所载形式及文义载入由我们作出的报告、意见或声明，并提述我们的名称。

我们进一步同意，本函副本及我们的资产评估报告可根据通函附录六的要求供公众查阅。

此致

北京中企华资产评估有限责任公司

