

**Private and Confidential**

Our Ref: DF/AD/O136/AUD4/vy

21 October 2021

The Directors  
China Smartpay Group Holdings Limited  
23/F, Connaught Marina  
48 Connaught Road West  
Sheung Wan  
Hong Kong

Dear Sirs,

**CHINA SMARTPAY GROUP HOLDINGS LIMITED (THE "COMPANY")  
CONSENT LETTER**

We refer to the Company's circular to be dated on or around 26 October 2021 (the "Circular") issued in connection with the proposed acquisition of 35% equity interest of 福建醫聯康護信息技術有限公司 (the "Target Company", together with the Company and its subsidiaries hereinafter collectively referred to as the "Post-Acquisition Group").

We hereby give our consent to the issue of the Circular with the inclusion therein of our name, our Independent Reporting Accountants' Report on the Historical Financial Information of the Target Company dated 26 October 2021 and our Independent Reporting Accountants' Assurance Report on the Compilation of Unaudited Pro Forma Financial Information of the Group dated 26 October 2021 and the references thereto and to ourselves, in the form and context in which it is included in the Circular.

We also hereby consent to this letter and the above documents being published on the websites of The Stock Exchange of Hong Kong Limited (<http://www.hkexnews.hk>) and the Company (<http://www.chinasmartpay.com>) as described in the section headed "Documents on Display" in Appendix VI to the Circular.

Yours faithfully,



**Mazars CPA Limited**  
*Certified Public Accountants*  
Hong Kong