



Wilson & Partners CPA Limited
國誠會計師事務所有限公司

Suite 1503, 15/F, Grand Millennium Plaza, 181 Queen's Road Central, Sheung Wan, Hong Kong
香港上環皇后大道中181號新紀元廣場15樓1503室
Tel: +852 2117 3613 Fax: +852 2117 3568

25 September 2025

The Board of Directors
Sino Splendid Holdings Limited
Unit 506, 5/F
New World Tower I
18 Queen's Road Central
Central, Hong Kong

Dear Sirs,

We refer to the prospectus dated 25 September 2025 (the "Prospectus") in connection with the rights issue on the basis of three (3) rights shares for every two (2) existing shares held on the record date ("Rights Issue").

We hereby consent to the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Group dated 25 September 2025 in the Prospectus, and the references to our name in the form and context in which they are included.

Yours faithfully,

Wilson & Partners CPA Limited
Certified Public Accountants
Hong Kong
25 September 2025