



Tel : +852 2218 8288
Fax: +852 2815 2239
www.bdo.com.hk

25th Floor Wing On Centre
111 Connaught Road Central
Hong Kong

電話 : +852 2218 8288
傳真 : +852 2815 2239
www.bdo.com.hk

香港干諾道中111號
永安中心25樓

The Board of Directors
Sandmartin International Holdings Limited
Unit 516, 5th Floor
Peninsula Centre
67 Mody Road, Tsim Sha Tsui East
Hong Kong

Date: 28 April 2023

Our ref: 078094/RI0323/2804-1

Dear Sirs,

SANDMARTIN INTERNATIONAL HOLDINGS LIMITED (THE "COMPANY")
CONSENT LETTER

We refer to the circular of the Company dated 28 April 2023 in connection with the proposed rights issue on the basis of three rights shares for every two shares in issue on the record date (the "Circular"), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report dated 28 April 2023 on the unaudited pro forma financial information as at 31 December 2022 in the Circular, and the references to our name in the form and context in which they are included.

We also hereby consent to a copy of this letter and the above-named document being published on the relevant websites as described in the section headed "DOCUMENTS ON DISPLAY" in Appendix IV of the Circular.

Yours faithfully,
BDO Limited

BDO Limited

ETY / ATN / ec
Encl.



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Private and Confidential

The Board of Directors

Sandmartin International Holdings Limited
Unit 516, 5th Floor
Peninsula Centre
67 Mody Road, Tsim Sha Tsui East
Hong Kong

Date: 28 April 2023

Our ref: 078094/RI0323/2804-2

Dear Sirs

Company: Sandmartin International Holdings Limited
Transaction: Proposed rights issue on the basis of three rights share for every two shares in issue on the record
Subject: Declaration of Reporting Accountants' Interests

We refer to the circular of the Company dated 28 April 2023 (the "Circular") in connection with the proposed rights issue on the basis of three rights share for every two shares in issue on the record date.

We confirm that as at the date of this letter, we do not have any shareholding in any member of the Company and its subsidiaries (the "Group") nor have 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 have we had any interest, either direct or indirect, in the promotion of, or in any assets which have been, since 31 December 2022, being the date to which the latest published audited consolidated financial statements of the Group 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
BDO Limited

BDO limited

ETY / ATN / ec