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

Date: 5 June 2023

Our ref: 078094/RI0323/0506-1

Dear Sirs,

**SANDMARTIN INTERNATIONAL HOLDINGS LIMITED (THE “COMPANY”) AND ITS SUBSIDIARIES
(HEREINAFTER COLLECTIVELY REFERRED TO AS THE “GROUP”)
CONSENT LETTER**

We refer to the prospectus of the Company dated 5 June 2023 in connection with the proposed rights issue on the basis of three rights shares for every two shares held on the record date (the “Prospectus”), 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 5 June 2023 on the unaudited pro forma financial information of the Group as at 31 December 2022 in the Prospectus, 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 websites of the Company and The Stock Exchange of Hong Kong Limited as described in the section headed “DOCUMENTS ON DISPLAY” in Appendix III of the Prospectus.

Yours faithfully,
BDO Limited

BDO Limited

ETY / ATN / ec
Encl.