



中匯
ZHONGHUI

中匯安達會計師事務所有限公司
ZHONGHUI ANDA CPA LIMITED
香港九龍灣宏照道38號企業廣場第五期2座23樓
23/F, Tower 2, Enterprise Square Five, 38 Wang
Chlu Road, Kowloon Bay, Kowloon, Hong Kong
Tel +852 2155 8288 Fax +852 2564 2297

Our Ref.: N083/PS/hh/dy

22 January 2024

The Board of Directors
Huasheng International Holding Limited
Suites 2301-03, 23/F.,
Far East Consortium Building,
No. 121 Des Voeux Road Central,
Hong Kong

Dear Sirs,

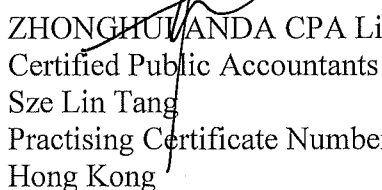
Huasheng International Holding Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets (the “Unaudited Pro Forma Financial Information”) of the Group as at 30 September 2023 as set out in Appendix II of the prospectus of the Company dated 22 January 2024 (the “Prospectus”) in relation to the rights issue of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Prospectus with the inclusion of our report on the Unaudited Pro Forma Financial Information and references to our name in the form and context in which they are included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to the Group since 31 March 2023 (**latest published audited consolidated statement of financial position date**), or are proposed to be acquired or disposed of by or leased to the Group.

Yours faithfully,


ZHONGHUI ANDA CPA Limited
Certified Public Accountants
Sze Lin Tang
Practising Certificate Number P03614
Hong Kong