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21 August 2025

The Directors

XJ International Holdings Co., Ltd.

Dear Sirs,

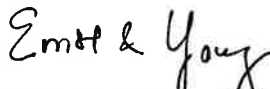
**XJ International Holdings Co., Ltd. (the "Company") and its subsidiaries (the "Group")**

We refer to the prospectus dated 21 August 2025 (the "Prospectus") in connection with the rights issue on the basis of one (1) rights share for every twelve (12) existing shares of the Company, a copy of which is attached and initialed on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report dated 21 August 2025 on the compilation of unaudited pro forma financial information of the Group in the Prospectus, and the references to our name in the form and context in which they are included.

This letter is solely being issued in connection with the issuance of the Prospectus and not for any other purpose.

Yours faithfully,

  
Certified Public Accountants  
Hong Kong