



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 August 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 circular dated 25 August 2025 (the "Circular") in connection with the proposed rights issue on the basis of three (3) rights share for every two (2) existing shares ("Proposed Rights Issue"), a final copy of which is attached and initialed by us on its front cover for the purpose of identification.

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 August 2025 in the Circular, 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 August 2025