

Our Ref. :B167 24VSA/AY/CC

28 March 2024

The Board of Directors
8/F, Block E1
International E Town
TCL Industry Park
1001 Zhong Shan Yuan Road
Nanshan District, Shenzhen, PRC

Dear Sirs,


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

We refer to our accountants’ report on the unaudited pro forma financial information of the Group taking into account the proposed acquisition of the Cryptocurrency (the “Assets”) as set out in Appendix III of the circular of the Company dated 28 March 2024 (the “Circular”) in relation to the proposed acquisition of the Assets.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Circular with our accountants’ report on the unaudited pro forma financial information and references to our name in the form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 December 2023 (**latest published audited consolidated 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
Yeung Hong Chun
Practising Certificate Number P07374
Hong Kong