



MOORE

Moore Stephens CPA Limited

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大華馬施雲
會計師事務所有限公司

Our Ref: 137432/2021/ATGCO04F

29 October 2021

The Directors
China Strategic Holdings Limited
Rooms 3206-3210, 32nd Floor
China Resources Building
26 Harbour Road
Wanchai, Hong Kong

Strictly Private & Confidential

Dear Sirs,

We refer to the circular dated 29 October 2021 (the "Circular") issued by China Strategic Holdings Limited (the "Company") in connection with the possible very substantial disposal in relation to the possible disposal of 63,600,000 ordinary shares of China Evergrande New Energy Vehicle Group Limited, a 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 Company and its subsidiaries, dated 29 October 2021 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,


Moore Stephens CPA Limited
Certified Public Accountants
Hong Kong