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16 August 2023

The Board of Directors Platt Nera International Limited 170/9-10 Ocean Tower I Soi Sukhumvit 16 (Sammitr) Ratchadapisek Road Klongtoey, Bangkok 1011 Thailand

Platt Nera International Limited (the "Company") and its subsidiaries (the "Group")

Dear Sirs,

We refer to the prospectus dated 16 August 2023 (the "Prospectus") in connection with the proposed Rights Issue of the Company, 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 assurance report dated 16 August 2023 on the compilation of unaudited pro forma financial information of the Group, as set out in Appendix II to the Prospectus in relation to the Rights Issue, 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 filing of the Prospectus regarding the proposed Rights Issue and not for any other purpose.

Yours faithfully,

Certified Public Accountants

Hong Kong