

20 January 2022

The Directors
KNT Holdings Limited
EW International Tower,
30/F, No 120 Texaco Road,
Tsuen Wan, Hong Kong

Dear Sirs,

We refer to the prospectus of KNT Holdings Limited (the "Company") dated 20 January 2022 (the "Prospectus") in connection with the proposed rights issue on the basis of one Rights Share (as defined in the Prospectus) for every two existing shares held on the Record Date (as defined in the Prospectus) on a non-underwritten basis (the "Rights Issue"), a copy of which is attached and initialled 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 20 January 2022 in the Prospectus, and the references to our name in the form and context in which they are included.

Yours faithfully,

Deloitte Touche Tohmatsu