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Private and Confidential

The Board of Directors  
King Force Group Holdings Limited  
Room 1101  
118 Connaught Road West  
Sai Ying Pun  
Hong Kong

28 May 2018  
Our ref: 077360/OA0518/28052018

Dear Sirs

**King Force Group Holdings Limited (the “Company”) and its subsidiaries  
(collectively referred to as the “Group”)  
Consent letter**

We refer to the composite offer document relating to the mandatory conditional cash offer by Emperor Securities Limited for and on behalf of Greatwalle Holding Limited to acquire all the issued shares in the share capital of the Company (other than those already owned or agreed to be acquired by Greatwalle Holding Limited and parties acting in concert with it) and to cancel all outstanding share options of the Company to be dated 31 May 2018 (the “Composite Offer Document”), 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 report dated 28 May 2018 on the profit estimate of the Group for the year ended 31 March 2018 contained in Appendix III to the Composite Offer Document and the references to our name and our opinion in the form and context in which they are included in the Composite Offer Document.

We also hereby consent to our opinion and a copy of this letter being made available for public inspection as described in the section headed “11. Documents available for inspection” in Appendix V to the Composite Offer Document.

Yours faithfully  
BDO Limited

NKT/AFS/ (King Force - Consent ltr)