金利豐財務顧問有限公司
KINGSTON CORPORATE FINANCE LIMITED

Sparkle Roll Group Limited
Room 2028-36, 20/F
Sun Hung Kai Centre
30 Harbour Road
Wanchai, Hong Kong

Attention: the Board of Directors

Sparkle Roll Holdings Limited
Portcullis TrustNet Chambers
P.O. Box 3444, Tortola
British Virgin Islands

Attention: the Board of Directors

23 December 2016

Dear Sirs,

Re: Mandatory conditional cash offer by Kingston Securities Limited for and on behalf of Sparkle Roll Holdings Limited (the "Offeror") for all the issued shares (other than those already owned by the Offeror and Mr. Qi Jian Hong) in Sparkle Roll Group Limited (the "Transaction")

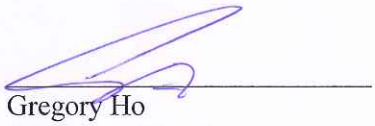
We refer to the composite offer and response document jointly issued by the Offeror and the Company dated the date hereof (the "**Composite Document**") in relation to the Transaction. Unless otherwise specified, capitalised terms defined in the Composite Document shall have the same meanings when used in this letter.

We, Kingston Corporate Finance Limited, as the financial adviser to the Offeror in respect of the Offer, hereby consent to, and confirm that we have not withdrawn our consent to, the issue of the Composite Document with reference to our name, in the form and context in which they respectively appear in the Composite Document.

We also consent to this letter being made available for public inspection as described in the paragraph headed "8. DOCUMENTS AVAILABLE FOR INSPECTION" in Appendix III to the Composite Document.

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Suite 2801, 28th Floor, One International Finance Centre, 1 Harbour View Street, Central, Hong Kong
Tel電話：2298-6200 Fax傳真：2850-8511

Yours faithfully
For and on behalf of
Kingston Corporate Finance Limited



Gregory Ho
Managing Director