

March 12, 2018

The Directors  
Pou Sheng International (Holdings) Limited  
22/F, C-Bons International Center  
108 Wai Yip Street  
Kwun Tong  
Hong Kong

Dear Sirs,

We refer to the scheme document of Pou Sheng International (Holdings) Limited (the "Company") dated March 12, 2018 ("the Scheme Document") in connection with the proposed privatization of the Company by way of a scheme of arrangement (under section 99 of the Companies Act 1981 of Bermuda) and proposed withdrawal of listing of the Company, 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 letter on profit estimate of the Company and its subsidiaries attributable to equity holders of the Company for the nine months ended September 30, 2017 dated March 12, 2018 in the Scheme Document, and the references to our name in the form and context in which they are included.

Yours faithfully,

