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Private and Confidential

The Board of Directors
Differ Group Holding Company Limited
Room 1602, Euro Trade Centre,
13-14 Connaught Road Central,
Central, Hong Kong

31 December 2018

Our ref: 077008 / CT0918 / 3112

Dear Sirs,

**Differ Group Holding Company Limited (the “Company”) and its subsidiaries
(collectively the “Group”)**

Consent letter

We refer to the circular dated 31 December 2018 in connection with the proposed acquisition of entire equity interest in Prime Thrive Investments Limited by a subsidiary of the Company (the “Circular”), 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 accountants’ report dated 31 December 2018 on the historical financial information for each of the year ended 31 December 2015, 2016 and 2017 and nine months ended 30 September 2018 and our accountants’ report dated 31 December 2018 on the unaudited pro forma consolidated statement of comprehensive income and the unaudited pro forma consolidated statement of cash flows for the year ended 31 December 2017 and the unaudited pro forma consolidated statement of financial position as at 30 June 2018 in the Circular, and the references to our name in the form and context in which they are included.


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We also hereby confirm the content as described in the paragraph headed "Experts and Consents" in Appendix VI to the Circular that as at the Latest Practicable Date as defined in the Circular, (i) we did not have any shareholding, directly or indirectly, in any member of the Group or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and (ii) we did not have any direct or indirect interest in any assets which have been acquired or disposed of by or leased to, or were proposed to be acquired or disposed of by or leased to any member of the Enlarged Group (as defined in the Circular) since 31 December 2017 (being the date to which the latest published audited consolidated financial statements of the Group were made up).

We also hereby consent to a copy of this letter and the above-named documents being made available for public inspection as described in the paragraph headed "Documents Available for Inspection" in Appendix VI to the Circular.

Yours faithfully,
BDO Limited

A handwritten signature in black ink that reads "BDO Limited". The signature is written in a cursive, stylized font.

CKW / VHC / wl
Encl.