

31 December 2018

Differ Group Holdings Company Limited  
Room 1602, Euro Trade Centre  
13-14 Connaught Road Central  
Central, Hong Kong

Attn: The Board of Directors

Dear Sirs,

**Re: Very substantial acquisition and connected transaction in relation to the acquisition of the entire issued share capital of Prime Thrive Investments Limited involving issue of consideration shares under specific mandate; application for whitewash waiver; and notice of extraordinary general meeting**

We refer to the circular issued by Differ Group Holdings Company Limited (the “**Company**”) to the Shareholders dated 31 December 2018 (the “**Circular**”). Terms used herein shall have the same meanings as those defined in the Circular unless the context otherwise requires.

We hereby give our formal consent and confirm that we have given and not withdrawn our consent to the issue of the Circular, as well as the references to our name, in the form and context in which they are respectively included therein.

Yours faithfully,



Manfred Shiu

*Director*

Euto Capital Partners Limited