

30 August 2019

**KEE Holdings Company Limited**

Suite 510, Chater House  
8 Connaught Road  
Central  
Hong Kong

Attention: Board of Directors

Dear Sirs,

**KEE Holdings Company Limited (the “Company” and together with its subsidiaries, the “Group”) – Composite document relating to the mandatory unconditional cash offer by Lego Securities Limited for and on behalf of China Sun Corporation, Central Eagle Limited and Golden Diamond Inc. to acquire all the issued shares in the capital of KEE Holdings Company Limited (other than those already owned or agreed to be acquired by China Sun Corporation, Central Eagle Limited and Golden Diamond Inc. and parties acting in concert with each of them)**

We refer to the composite offer and response document jointly issued by the Company and the Joint Offerors on 30 August 2019 in connection with the captioned matters (the “**Composite Document**”). Capitalised terms used herein shall have the same meanings as defined in the Composite Document unless otherwise stated.

We, as the Independent Financial Adviser to the Independent Board Committee, hereby confirm that we have given and have not withdrawn our consent to the issue of the Composite Document with the inclusion therein of our letter and references to our name in the form and context in which they respectively appear.

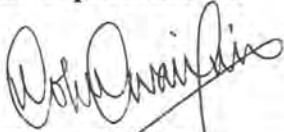
We further confirm that, as at the Latest Practicable Date, we:

- (a) did not have any interests, either direct or indirect, in any assets which have been acquired or disposed of by or leased to or are proposed to be acquired or disposed of by or leased to any member of the Group since 31 December 2018, the date to which the latest published audited consolidated financial statements of the Group were made up; and
- (b) did not have any shareholding in the Company or any of its subsidiaries 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.

We further consent to our letter of advice and this letter to be made available by the Company for public inspection in the manner set out in the section headed "12. DOCUMENTS AVAILABLE FOR INSPECTION" under Appendix III to the Composite Document.

Yours faithfully,

For and on behalf of  
**Opus Capital Limited**

A handwritten signature in black ink, appearing to read "Lina Koh", written over a horizontal line.

Name: Lina Koh  
Title: Executive Director