

Private and confidential

Ref: P1-L008

27 October 2017

The Board of Directors
Tiangong International Company Limited
Unit 1303, 13/F
Jubilee Centre
18 Fenwick Street
Wanchai
Hong Kong

Dear Sirs,

**CONDITIONAL VOLUNTARY GENERAL OFFER
BY ABCI CAPITAL LIMITED
ON BEHALF OF SKY GREENFIELD INVESTMENT LIMITED
FOR ALL THE OUTSTANDING SHARES OF
TIANGONG INTERNATIONAL COMPANY LIMITED
AND FOR THE CANCELLATION OF ALL THE OUTSTANDING OPTIONS OF
TIANGONG INTERNATIONAL COMPANY LIMITED**

We refer to the composite offer and response document (the “**Composite Document**”) dated 27 October 2017 jointly issued by Sky Greenfield Investment Limited and Tiangong International Company Limited on the captioned subject. Unless otherwise specified, capitalised terms used in this letter shall have the same meanings as ascribed to them in the Composite Document.

We hereby give our written consent to the issue of the Composite Document with the inclusion of our letter of advice and references to our name and to our letter of advice in the form and context in which they respectively appear in the Composite Document.

We further consent to our letter of advice and this letter being made available for public inspection as described in Appendix III to the Composite Document.

Yours faithfully,
for and on behalf of
Optima Capital Limited



Mei H. Leung
Chairman