



信溢投資策劃有限公司

CHALLENGE CAPITAL MANAGEMENT LIMITED

19 May 2018

Cosmos Machinery Enterprises Limited
10/F, Billion Plaza 2
No. 10 Cheung Yue Street
Cheung Sha Wan
Kowloon
Hong Kong

Attn: Board of Directors

Dear Sirs,

Re: Consent to Publication of the Circular of Cosmos Machinery Enterprises Limited (the "Company")

We refer to the circular of the Company dated 19 May 2018 (the "**Circular**") in connection with: (1) connected transaction in relation to subscription of new shares by connected persons; (2) application for whitewash waiver; and (3) notice of EGM. Capitalised terms used herein shall have the same meanings as those defined in the Circular unless otherwise defined herein or the context otherwise requires.

We hereby give, and confirm that we have not withdrawn, our consent to the publication of the Circular with the inclusion of our letters, opinion, advice and/or references to our name included therein in the form and context in which they are respectively included in the Circular.

We also consent to this letter being made available for inspection as described in the Circular.

For and on behalf of
Challenge Capital Management Limited

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Authorised Signatory

Name: Jackson Woo

Title: Managing Director