

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,

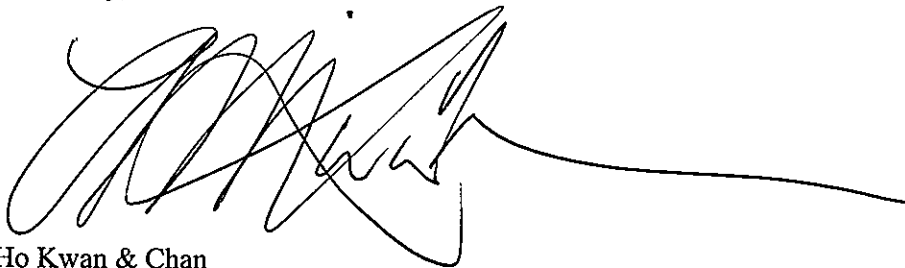
**Re: Consent to Publication of the Circular of Cosmos Machinery Enterprises Limited (the “Company”)**

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We hereby give, and confirm that we have not withdrawn, our consent to the publication of the Circular with the inclusion of our reports, letters, opinion, advice and/or references to our name included therein in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

Yours faithfully,



Ting Ho Kwan & Chan  
Certified Public Accountants (Practising)

**PARTNERS:**

TING Leung Huel, Stephen (丁良輝) HO Siu Chuen (何筱全) CHAN Shu Kin, Albert (陳樹堅) CHOW Chi Tong (周志堂)  
TING Shuk Kam, Cindy (丁淑琴) WONG Kam Chuen, Tony (黃錦全)

**CONSULTANTS:**

KWAN Ki Chung, Frederick (關其忠)