

PRIVATE AND CONFIDENTIAL

Date: 29 November 2019

The Provisional Liquidators
China Lumena New Materials Corp.
22/F., Prince's Building
Central
Hong Kong

Dear Sirs and Madams,

Re: China Lumena New Materials Corp. (the "Company", together with its subsidiaries, the "Group")

We, Lego Corporate Finance Limited, acting as the independent financial adviser to the independent shareholders of the Company, refer to the circular of the Company dated 29 November 2019 (the "Circular") in relation to the Proposed Restructuring. Unless otherwise stated, capitalised terms used herein shall have the same meanings as defined in the Circular.

We hereby give, and confirm that we have not withdrawn, our consent to the issue of the Circular with copies our reports, valuation certificates, letters, opinions or summaries of opinions (as the case may be) and the references to our name included therein in the form and context in which they are respectively included in the Circular.

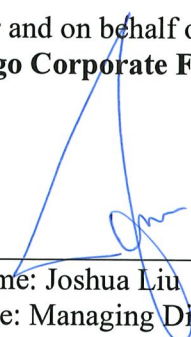
We hereby irrevocably and unconditionally confirm that as at the Latest Practicable Date, we:

- (a) did not have any direct or indirect interest in any assets which have since 31 May 2019 (being the date to which the latest published audited financial statements of the Group were made up) been acquired or disposed of by or leased to any member of the Group, or are proposed to be acquired or disposed of by or leased to any member of the Group; and
- (b) did not have any shareholding in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group.

We also hereby consent to a copy of this consent letter being made available for inspection as described in the paragraph headed "Documents Available for Inspection" in Appendix VIII to the Circular.

Yours faithfully,

For and on behalf of
Lego Corporate Finance Limited



Name: Joshua Liu
Title: Managing Director