



國富浩華（香港）會計師事務所有限公司  
**Crowe (HK) CPA Limited**  
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Our Ref: CCH2167/CC/PP/RIC/A05/CH1455/dy

29 November 2019

The Joint Provisional Liquidators of  
China Lumena New Materials Corp. (In Provisional Liquidation)  
22/F, Prince's Building  
Central  
Hong Kong

Dear Sirs

**China Lumena New Materials Corp. (In Provisional Liquidation) ("the Company")**

We refer to the circular dated 29 November 2019 in connection with the proposed restructuring which comprises (i) the proposed capital reorganisation; (ii) the creditor schemes; (iii) the share offer; (iv) the proposed acquisition; (v) reverse takeover involving the new listing application; (vi) the whitewash waiver; (vii) the proposed appointment of proposed directors; and (viii) the proposed adoption of the second amended and restated memorandum and articles of association, and to give a notice to the shareholders of the EGM (the "Circular"), we hereby consent to the inclusion of our audit reports for the years ended 31 December 2016, 2017 and 2018, the interim review report for the six months ended 30 June 2019 and our report on unaudited pro forma financial information, all dated 29 November 2019, in the Circular, and the references to our name in the form and context in which they are included.

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.

If you have any questions, please feel free to contact Mr Patrick Poon at (852) 2894 6645 or Mr Ricky Chan at (852) 2894 6152.

Yours faithfully  
For and on behalf of  
Crowe (HK) CPA Limited

Chan Wai Dune, Charles  
Chairman and CEO

c.c. Kingsway Capital Limited