

**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,

**Re: China Lumena New Materials Corp. (the “Company”) and its subsidiaries (collectively the “Group”)**

We, Crowe (HK) CPA Limited, acting as the reporting accountants in relation to Joe Green Capital Limited and its subsidiaries (collectively the “Target Group”), 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We hereby give, and confirm that we have not withdrawn, our consent to the issue of the Circular with copies of our reports, letters, opinions or summaries of opinions (as the case may be) and the references to our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 Target Group were made up) been acquired or disposed of by or leased to any member of the Group and the Target Group, or are proposed to be acquired or disposed of by or leased to any member of the Group and the Target Group; and
- (b) did not have any shareholding in any member of the Group and the Target 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 and the Target 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  
**Crowe (HK) CPA Limited**



Lam Cheung Shing  
Director