

30 June 2014

The Directors  
Starlight International Holdings Limited  
5/F, Shing Dao Industrial Building  
232 Aberdeen Main Road  
Hong Kong

Dear Sirs,

**STARLIGHT INTERNATIONAL HOLDINGS LIMITED (THE "COMPANY") AND ITS SUBSIDIARIES (TOGETHER HEREINAFTER REFERRED TO AS THE "GROUP")**

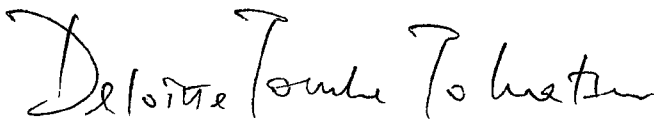
We hereby consent and confirm that we have not withdrawn our consent to the issue of the composite offer and response document dated 30 June 2014 (the "Composite Document") by Achieve Prosper Capital Limited (the "Purchaser") and the Company in connection with the unconditional mandatory cash offers to acquire all the issued shares (other than those already owned or agreed to be acquired by the Purchaser and parties acting in concert with it) and to cancel all the outstanding share options of the Company, with the inclusion of our accountants' report on the financial information of SIH Limited and its subsidiaries (hereinafter collectively referred to as the "SIH Group") for the three years ended 31 March 2013 (the "SIH Group Accountant's Report"), review report on unaudited financial information of the SIH Group for the eight months ended 30 November 2013 (the "SIH Group Review Report"), independent reporting accountant's assurance report on the compilation of unaudited pro forma financial information of the Remaining Group (as defined in the Composite Document) (the "Unaudited Pro Forma Financial Information of the Remaining Group"), comfort letter on review of unaudited profit estimate of the SIH Group for the eight-month period ended 30 November 2013 (the "Unaudited Profit Estimate Comfort Letter of the SIH Group"), comfort letter on review of unaudited profit estimate of the Group for the eight-month period ended 30 November 2013 (the "Unaudited Profit Estimate Comfort Letter of the Group") all dated 24 May 2014 and the references thereto and to ourselves, in the form and context in which they are included.



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We further consent to make available our SIH Group Accountant's Report, SIH Group Review Report, Unaudited Pro Forma Financial Information of the Remaining Group, Unaudited Profit Estimate Comfort Letter of the SIH Group and Unaudited Profit Estimate Comfort Letter of the Group all dated 24 May 2014 and this letter dated 30 June 2014 for public inspection in the manner, location and timeframe as described in Appendix V to the Composite Document.

Yours faithfully,

A handwritten signature in cursive script that reads "Deloitte Touche Tohmatsu".

**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong