



Tel : +852 2218 8288
Fax: +852 2815 2239
www.bdo.com.hk

25th Floor Wing On Centre
111 Connaught Road Central
Hong Kong

電話 : +852 2218 8288
傳真 : +852 2815 2239
www.bdo.com.hk

香港干諾道中111號
永安中心25樓

Private and Confidential

The Directors
Richfield Group Holdings Limited
Unit A, 6th Floor
9 Queen's Road Central
Hong Kong

For the attention of Mr. Brian Lee

30 January 2015
Our ref: 075319-CT0614/3001

Dear Sirs/Madam

RICHFIELD GROUP HOLDINGS LIMITED (the "Company") AND ITS SUBSIDIARIES (together referred to as the "Group")

We refer to the supplemental circular of the Company dated 30 January 2015 (the "Supplemental Circular") in connection with the proposed disposal of the entire issued share capital of and sale loan due by Vastwood Limited, a wholly-owned subsidiary of the Company, involving off-market buy-back of shares in the Company by the Group (the "Proposed Disposal").

We hereby give, and have not withdrawn, our consent to the inclusion of our accountant's report in respect of the unaudited pro forma earnings/loss per share of the Group as a result of the Proposed Disposal dated 30 January 2015 set out in Appendix I to the Supplemental Circular, and the references to our name in the form and context in which they are included in the Supplemental Circular.

We further confirm that we did not have any interest, either directly or indirectly, in any assets which have been acquired or disposed of by or leased to or are proposed to be acquired or disposed of by or leased to any member of the Group since 30 June 2014, the date to which the latest published audited consolidated financial statements of the Group were made up.

We further confirm that we were not interested in any securities in any members of the Group or any 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 consent to make available our report as mentioned above and this letter for public inspection in the manner, location and timeframe as detailed in the Supplemental Circular.

Yours faithfully
BDO Limited

BDO Limited

ETY/ISA