

Our Ref. : CP/JF

21 July 2016

The Board of Directors
Tesson Holdings Limited
Room 1007, Tsim Sha Tsui Centre,
West Wing 66 Mody Road,
Hong Kong

Dear Sirs,

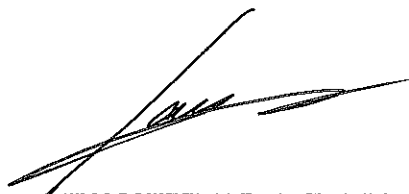
Tesson Holdings Limited (the “Company”) and its subsidiaries (hereinafter collectively referred to as the “Group”)

We refer to the statement of unaudited pro forma adjusted consolidated net tangible assets and statement of unaudited pro forma adjusted consolidated assets and liabilities (the “Unaudited Pro Forma Financial Information”) of the Group as at 31 December 2015 as set out in Appendix II of the circular of the Company dated 21 July 2016 (the “Circular”) in relation to the major transaction and open offer of the Company.

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the Circular with the inclusion of our report on the Unaudited Pro Forma Financial Information and references to our name in the form and context in which they are included.

We also confirm that we do not have (a) any shareholding in the Company or any of its subsidiaries, or any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in the Company or any of its subsidiaries, and (b) any interest, direct or indirect, in any assets which have been acquired or disposed of by or leased to any member of the Group since 31 December 2015 (latest published audited balance sheet date), or are proposed to be acquired or disposed of by or leased to any member of the Group.

Yours faithfully,



ZHONGHUI ANDA CPA Limited
Certified Public Accountants
Hong Kong