

9 AUG 2016

The Board of Directors  
Wai Yuen Tong Medicine Holdings Limited  
5/F, Wai Yuen Tong Medicine Building  
9 Wang Kwong Road  
Kowloon Bay  
Kowloon  
Hong Kong

Dear Sirs,

**Wai Yuen Tong Medicine Holdings Limited (the "Company") and its subsidiaries (collectively the "Group")**  
**- Consent letter in relation to the proposed rights issue, major and connected transaction in relation to the acquisition of bond, major transaction in relation to the removal agreement and the supplemental agreements all dated 5 July 2016 in respect of the acquisition of properties in Shenzhen (collectively the "Rights Issue and Transactions").**

We hereby consent, and confirm that we have not withdrawn our consent, to the issue of the circular of the Company dated 9 AUG 2016 (the "Circular") with the inclusion therein of:

- our name;
- our letters dated 9 AUG 2016 in respect of the unaudited pro forma financial information of the Group as set out in Appendix IIA, IIB, IIC and IID to the Circular; and
- all references thereto;

in the form and context in which they respectively appear.

We hereby consent to this letter and the above documents being made available for inspection as described in Appendix IV to the Circular.

This letter is solely being issued in connection with the filing of the Circular regarding the Rights Issue and Transactions and not for any other purpose.

Yours faithfully,

  
Certified Public Accountants  
Hong Kong