

Consent Letter

18 January 2021

The Directors
China ZhongDi Dairy Holdings Company Limited
20/F,
238 Des Voeux Road Central,
Hong Kong

Dear Sirs,

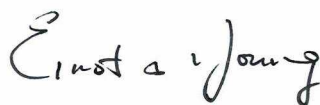
China ZhongDi Dairy Holdings Company Limited (the "Company") and its subsidiaries (the "Group")

We refer to the composite offer and response document jointly issued by Wholesome Harvest Limited and the Company dated 18 January 2021 in connection with the mandatory conditional cash offer by CLSA Limited for and on behalf of Wholesome Harvest Limited to acquire all the issued shares of the Company (other than those already owned by Wholesome Harvest Limited) (the "Composite Document"), a copy of which is attached and initialed by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our comfort letter dated 18 January 2021 on the Company's profit estimate for the ten months ended 31 October 2020 in the Composite Document, and the references to our name in the form and context in which they are included.

This letter is solely being issued in connection with the issue of the Composite Document and not for any other purpose.

Yours faithfully,



Certified Public Accountants
Hong Kong