



STRICTLY PRIVATE AND CONFIDENTIAL

22 June 2017

China Candy Holdings Limited
Room 1603, 16/F
China Building
29 Queen's Road Central
Central, Hong Kong

Attention: The Board of Directors

Dear Sirs,

Re: Voluntary conditional cash offer by Somerley Capital Limited for and on behalf of Ever Maple Flavors and Fragrances Holdings Limited to acquire all the issued Shares of China Candy Holdings Limited (the "Offer")

We refer to the composite document jointly issued by the Offeror and the Company dated the date hereof (the "**Composite Document**") in relation to the Offer. Unless otherwise specified, capitalised terms defined in the Composite Document shall have the same meanings when used in this letter.

For the purpose of the Takeovers Code, we, Akron Corporate Finance Limited, as the independent financial adviser to the Independent Board Committee in respect of the Offer, hereby consent to, and confirm that we have not withdrawn our written consent to the issue of the Composite Document with the inclusion therein of the letter issued by us as set out in the section headed "Letter from the Independent Financial Adviser" (the "**Letter from Akron**") and references to our name and our opinion in the form and context in which they respectively appear in the Composite Document.

We hereby confirm that, as at the Latest Practicable Date, we (i) were not beneficially interested in the share capital of any member of the Group nor had any right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and (ii) did not have any direct or indirect interest in any assets which have been acquired, disposed of by or leased to, or which were proposed to be acquired, disposed of by or leased to, any member of the Group since 31 December 2016 (the date to which the latest published audited financial statements of the Company were made up).

We also consent to the Letter from Akron and this letter being made available for public inspection as described in Appendix III to the Composite Document.

Yours faithfully,
For and on behalf of
Akron Corporate Finance Limited



Angela Cheng
Assistant Director