

24 May 2014

The Directors
Starlight International Holdings Limited
5/F, Shing Dao Industrial Building
232 Aberdeen Main Road
Hong Kong

Dear Sirs,

We have reviewed the accounting policies adopted and calculations made in arriving at the estimate of the consolidated loss of Starlight International Holdings Limited (the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group") for the eight-month period ended 30 November 2013 attributable to owners of the Company (the "Estimate"), for which the directors of the Company are solely responsible, as set out in the circular dated 24 May 2014 issued by the Company (the "Circular"). The Estimate is prepared based on the results shown in the unaudited consolidated management accounts of the Group for the eight months ended 30 November 2013.

In our opinion the Estimate, so far as the accounting policies and calculations are concerned, has been properly compiled on the basis of the assumptions made by the directors of the Company as set out in part II of Appendix VIIA to the Circular and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in the consolidated financial statements of the Group for the year ended 31 March 2013 published in the annual report of the Company dated 26 June 2013.

Yours faithfully,



Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong

