

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 SIH Limited ("SIH") and its subsidiaries (hereinafter collectively referred to as the "SIH Group") for the eight-month period ended 30 November 2013 attributable to owners of SIH (the "Estimate"), for which the directors of SIH are solely responsible, as set out in the circular dated 24 May 2014 issued by Starlight International Holdings Limited (the "Circular"). The Estimate is prepared based on the results shown in the unaudited consolidated management accounts of the SIH 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 SIH as set out in part II of Appendix IIID to the Circular and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the SIH Group as set out in our accountants' report on the financial information of the SIH Group for the three years ended 31 March 2011, 2012 and 2013 as set out in Appendix IIIA to the Circular.

Yours faithfully,



**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong

