

7 March 2017

The Board of Directors
ITC Corporation Limited
30th Floor, Bank of America Tower
12 Harcourt Road
Hong Kong

Dear Sirs,

We hereby consent and confirm that we have not withdrawn our consent to the issue of the composite document dated 7 March 2017 (the "Composite Document") by ITC Corporation Limited (the "Company") and Ace Pride Holdings Limited in connection with the mandatory unconditional cash offer jointly made by Get Nice Securities Limited and Octal Capital Limited for and on behalf of Ace Pride Holdings Limited to acquire all the issued shares of the Company (other than those already owned or agreed to be acquired by Ace Pride Holdings Limited), with the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries (hereinafter collectively referred to as the "Group") (the "Assurance Report on Unaudited Pro Forma Financial Information") dated 7 March 2017 and the references thereto and to ourselves, in the form and context in which they are included.

We further consent to make available the Assurance Report on Unaudited Pro Forma Financial Information and this letter both dated 7 March 2017 for public inspection in the manner, location and timeframe as described in Appendix V to the Composite Document.

Yours faithfully,

