



羅兵咸永道

The Directors
Min Xin Holdings Limited
17th Floor Fairmont House
8 Cotton Tree Drive
Central Hong Kong

18 May 2017

Dear Sirs,

We refer to the prospectus dated 18 May 2017 in connection with the proposed rights issue of Min Xin Holdings Limited (the "Company") (the "Prospectus"), a copy of which is attached and initialled by us on its front cover for the purpose of identification.

Our engagement to prepare this letter has been performed in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 200, Accountants' Reports on Historical Financial Information in Investment Circulars issued by the Hong Kong Institute of Certified Public Accountants.

We hereby consent to the inclusion of our report on unaudited pro forma financial information dated 18 May 2017, in the Prospectus, and the references to our name in the form and context in which they are included.

Yours faithfully,


PricewaterhouseCoopers
Certified Public Accountants
Hong Kong