

ALTUS CAPITAL LIMITED

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The Board of Directors

Clifford Modern Living Holdings Limited

7th Floor

Chai Wan Industrial City, Phase II

70 Wing Tai Road

Chai Wan

Hong Kong

9 December 2021

Dear Sir or Madam,

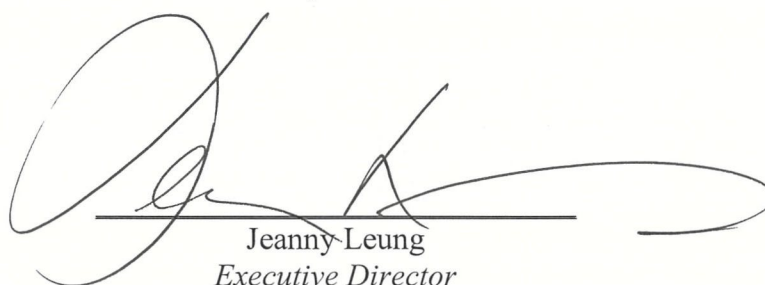
**CONTINUING CONNECTED TRANSACTIONS:
(1) 2021 MASTER TENANCY AGREEMENTS; AND
(2) 2021 MASTER COMPOSITE SERVICES AGREEMENTS**

We refer to the circular issued by Clifford Modern Living Holdings Limited dated 9 December 2021 in connection with the captioned matter (the “**Circular**”). Capitalised terms used in this letter shall have the same meanings as those defined in the Circular, unless the context requires otherwise.

We hereby give our written consent to, and confirm that we have not withdrawn our written consent to, the issue of the Circular, with the inclusion therein of our letter as set out in the section headed “Letter from Altus Capital Limited” (the “**Letter from Altus Capital Limited**”), and the references to our name, logo and qualifications and the Letter from Altus Capital Limited in the form and context in which they respectively appear in the Circular.

We hereby further consent to, and confirm that we have not withdrawn our consent to, the Letter from Altus Capital Limited and this letter being made available for public inspection as described in the section headed “9. DOCUMENTS ON DISPLAY” in the Appendix to the Circular.

Yours faithfully,
For and on behalf of
Altus Capital Limited



Jeanny Leung
Executive Director