

19 August 2021

Goal Forward Holdings Limited

Workshop No. A-B, 1/F
Sunking Factory Building
No. 1-7 Shing Chuen Road
Shatin, New Territories, Hong Kong

Attention: The Board of Directors

Dear Sirs,

Goal Forward Holdings Limited (the “Company”)

UNCONDITIONAL MANDATORY CASH OFFER BY SOMERLEY CAPITAL LIMITED FOR AND ON BEHALF OF ACE SOURCE HOLDINGS LIMITED TO ACQUIRE ALL THE ISSUED SHARES OF GOAL FORWARD HOLDINGS LIMITED (OTHER THAN THOSE ALREADY OWNED BY ACE SOURCE HOLDINGS LIMITED AND PARTIES ACTING IN CONCERT WITH IT)

We refer to the composite document of the Company dated 19 August 2021 in connection with the captioned matter (the “**Composite Document**”). Capitalised terms used herein shall have the same meanings as defined in the Composite Document unless otherwise stated.

We hereby give, and confirm we have not withdrawn our consent to the issue of the Composite Document with the inclusion therein of our opinions, reports, advice, recommendations, and/or letters and/or the references to its name and/or our opinions, reports, advice, recommendations, and/or letters in the form and context in which they respectively appear.

We further consent to and confirm we have not withdrawn our consent to our letter of advice and this letter to be made available by the Company for public inspection in the manner set out in the section headed “10. DOCUMENTS AVAILABLE FOR INSPECTION” under Appendix V to the Composite Document.

Yours faithfully,

For and on behalf of
Opus Capital Limited



Name: Andrew Cheung
Title: Executive Director