

ISO 9001 : 2000  
Certificate No: CC896  
Building Consultancy DepartmentISO 9001 : 2000  
Certificate No: CC1210  
Valuation DepartmentISO 9001 : 2000  
Certificate No: CC3414  
Property Management Department

4 February 2010

**The Directors**Wang On Group Limited  
Unit A, 5/F., Wai Yuen Tong Medicine Building  
9 Wang On Road  
Kowloon Bay  
Kowloon  
Hong Kong

Dear Sirs,

**Re: Wang On Group Limited**

- (I) Proposed Share Consolidation
- (II) Proposed rights issue on the basis of three rights shares for every one consolidation share held at the record date and time with bonus issue on the basis of two bonus shares for every three rights shares taken up under the right issue;
- (III) Application for whitewash waiver; and
- (IV) Notice of special general meeting

We hereby give our consent and confirm that we have not withdrawn our consent to the inclusion of our letter dated 4 February 2010 together with a summary of values and valuation certificates or the references to our name in the form and context in which they respectively appear in the circular issued by Wang On Group Limited dated 4 February 2010 in relation to the above matter

Yours faithfully

For and on behalf of

**Vigers Appraisal & Consulting Limited**  
Gilbert K.M Yuen  
Executive Director