

[Empty box for Provisional Allotment Letter No.]

IMPORTANT
重要提示

Reference is made to the prospectus of Food Idea Holdings Limited (the "Company") dated 18 August 2015 (the "Prospectus") in relation to the Rights Issue. Terms defined in the Prospectus bear the same meanings when used herein, unless the context requires otherwise.

此提示與新煮意控股有限公司(本公司)日期為二零一五年八月十八日有關招股之章程(「招股章程」)。股文義有所指外,供股章程所界定之詞彙在本通知書內具有相同涵義。

THIS PROVISIONAL ALLOTMENT LETTER IS VALUABLE AND TRANSFERABLE AND REQUIRES YOUR IMMEDIATE ATTENTION. THE OFFER CONTAINED IN THIS LETTER EXPIRES AT 4:00 P.M. ON TUESDAY, 1 SEPTEMBER 2015.

本通知書極其寶貴且可轉讓,請即處理。本通知書所載之招股章程於二零一五年九月一日(星期二)下午四時正截止。若閣下對本通知書之內容或應採取之行動有任何疑問,閣下應即與本通知書之股票經紀、律師、專業會計師或其他專業顧問聯絡。

閣下應對本通知書之內容或應採取之行動負有責任。閣下應即與本通知書之股票經紀、律師、專業會計師或其他專業顧問聯絡。

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香港交易所、結算有限公司、聯交所及香港結算對本通知書之內容概不負責,對其準確性或完整性亦不發表任何聲明,並明確表示,概不就因本通知書全部或任何部分內容而產生或因倚賴該等內容而引致之任何損失承擔任何責任。

Subject to the granting of the listing of, and permission to deal in, the Rights Shares in both nil-paid and fully-paid forms on the Stock Exchange as well as compliance with the stock admission requirements of HKSCC, the Rights Shares in both nil-paid and fully-paid forms will be accepted as eligible securities by HKSCC for deposit, clearance and settlement in CCASS with effect from their respective commencement dates of dealings on the Stock Exchange or such other date as determined by HKSCC. Settlement of transactions between participants of the Stock Exchange on any trading day is required to take place in CCASS on the second trading day thereafter. All activities under CCASS are subject to the General Rules of CCASS and CCASS Operational Procedures in effect from time to time.

倘獲准上市及獲准在聯交所買賣,以及遵守香港結算之股份收訖規定,未繳股款及繳足股款股份將獲香港結算接納為合資格證券,可由各自開始在聯交所買賣之日或香港結算釐定之其他日期起於中央結算系統內存戶。結算及交收,聯交所參與者之間於任何交易日之交易須於其後第二個交易日在中央結算系統內進行交收。中央結算系統之所有活動均須受不時有效之中央結算系統一般規則及中央結算系統運作程序規則所限制。

A copy of each of the Prospectus Documents, having attached thereto the documents specified in the paragraph headed "Documents delivered to the Registrar of Companies" in Appendix III to the Prospectus, have been registered with the Registrar of Companies in Hong Kong pursuant to section 342C of the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Chapter 32 of the Laws of Hong Kong). Neither the Securities and Futures Commission nor the Registrar of Companies in Hong Kong takes any responsibility as to the contents of any of these documents.

每份招股文件副本均與招股章程附錄三(送交公司註冊處處長文件)一併所載之文件,已根據香港法例第342C章公司(清盤及雜項條文)條例第342C條送交香港公司註冊處處長登記。證券及期貨事務監察委員會及香港公司註冊處處長對任何此等文件之內容概不負責。

If you wish to exercise your right to subscribe for all the Rights Shares specified in this letter, you should lodge this letter in accordance with the instructions printed herein, together with a remittance for the full amount payable on acceptance, with the Company's share registrar in Hong Kong, Union Registrars Limited at A18/F, Asia Orient Tower, Town Place, 33 Lockhart Road, Wanchai, Hong Kong by no later than 4:00 p.m. on Tuesday, 1 September 2015. All remittances must be drawn on an account with, and cashier's orders must be issued by, a licensed bank in Hong Kong and made payable to "FOOD IDEA HOLDINGS LIMITED - PROVISIONAL ALLOTMENT ACCOUNT" and crossed "Account Payee Only".

倘閣下有意行使閣下之權利認購本通知書所指明之所有供股股份,閣下應按本通知書上印列之指示,連同於二零一五年九月一日(星期二)下午四時正將本通知書與同額結算所需之款項連同全數股款交予本公司之香港股份登記處聯合證券登記有限公司,地址為香港灣仔騾克道33號中央廣場滙豐大廈A18樓。所有股款必須以港元支付,支票須由香港持牌銀行之賬戶開出;而本票則須由香港持牌銀行開立,以「只准入抬頭人賬戶」方式劃線開出,並註明抬頭人為「FOOD IDEA HOLDINGS LIMITED - PROVISIONAL ALLOTMENT ACCOUNT」。

FOOD IDEA HOLDINGS LIMITED
新煮意控股有限公司

(incorporated in the Cayman Islands with limited liability)

(於開曼群島註冊成立之有限公司)

(Stock Code: 8179)

(股份代號: 8179)

RIGHTS ISSUE OF 1,920,000,000 RIGHTS SHARES
ON THE BASIS OF ONE RIGHTS SHARE
FOR EVERY TWO SHARES HELD ON THE RECORD DATE
AT THE SUBSCRIPTION PRICE OF HK\$0.105 PER RIGHTS SHARE
PAYABLE IN FULL ON ACCEPTANCE BY NO LATER THAN
4:00 P.M. ON TUESDAY, 1 SEPTEMBER 2015

按於記錄日期每持有兩股股份
獲發一股供股股份之基準,
以每股供股股份0.105港元之認購價
發行1,920,000,000股供股股份,
股款須於接納時(不遲於二零一五年九月一日(星期二)下午四時正)繳足

PROVISIONAL ALLOTMENT LETTER

暫定配額通知書

Hong Kong share registrar
and transfer office:
香港股份過戶登記處:

Union Registrars Limited
A18/F
Asia Orient Tower
Town Place
33 Lockhart Road
Wanchai, Hong Kong
聯合證券登記有限公司
香港灣仔騾克道33號
中央廣場
滙豐大廈
A18樓

Registered office:

註冊辦事處:
Cricket Square
Hutchins Drive
P.O. Box 2681
Grand Cayman KY1-1111
Cayman Islands

Principal place of
business in Hong Kong:

香港主要營業地點:
Shop 46, Ground Floor
Ho Shun Tai Building
No. 10 Sai Ching Street
Yuen Long
New Territories
Hong Kong
香港
新界
元朗
西菁街10號
好順泰大廈
地下46號舖

18 August 2015
二零一五年八月十八日

Name(s) and address of the Qualifying Shareholder(s) 合資格股東姓名及地址

[Empty box for Name(s) and address of the Qualifying Shareholder(s)]

Total number of Share(s) registered in your name(s) on Friday, 24 July 2015

於二零一五年七月二十四日(星期五)登記於閣下名下之股份總數

[Empty box for Total number of Share(s) registered in your name(s) on Friday, 24 July 2015]

BOX A
甲欄

Number of Rights Shares provisionally allotted to you subject to payment in full on acceptance by no later than 4:00 p.m. on Tuesday, 1 September 2015
暫定配發予閣下之供股股份數目,惟股款須於接納時(不遲於二零一五年九月一日(星期二)下午四時正)繳足方可作實

BOX B
乙欄

Total subscription monies payable
應繳認購款項總額

BOX C
丙欄
HK\$
港元

Contact telephone no.:

聯絡電話號碼:

[Empty box for Contact telephone no.]

It should be noted that the Shares have been dealt in on an ex-rights basis from Thursday, 16 July 2015 and the Rights Shares will be dealt in their nil-paid form from Thursday, 20 August 2015 to Thursday, 27 August 2015. If the conditions of the Rights Issue are not fulfilled or the Underwriting Agreement is terminated by the Underwriters, the Rights Issue will not proceed. Any Shareholder or other person contemplating selling or purchasing Shares or Rights Shares in their nil-paid form, who is in any doubt about his/her/its inclusion, is recommended to consult his/her/its own professional adviser.

The Rights Issue is conditional upon the fulfillment of the conditions set out in paragraph headed "Rights Issue - Conditions of the Rights Issue" in the Prospectus.

The Underwriters may terminate the Underwriting Agreement by notice in writing to the Company prior to the Latest Time for Termination if:

- (a) in the absolute opinion of the Underwriters, the success of the Rights Issue would be materially and adversely affected by:
 - (i) the introduction of any new law or regulation or any change in existing law or regulation (or the judicial interpretation thereof) or other occurrence of any nature whatsoever which may in the absolute opinion of the Underwriters materially and adversely affect the business or the financial or trading position or prospects of the Group as a whole or is materially adverse in the context of the Rights Issue; or
 - (ii) the occurrence of any local, national or international event or change (whether or not forming part of a series of events or changes occurring or continuing before, and/or after the date hereof) of a political, military, financial, economic or other nature (whether or not ejusdem generis with any of the foregoing), or in the nature of any local, national or international outbreak or escalation of hostilities or armed conflict, or affecting local securities markets which may, in the absolute opinion of the Underwriters materially and adversely affect the business or the financial or trading position or prospects of the Group as a whole or materially and adversely prejudice the success of the Rights Issue or otherwise make it inexpedient or inadvisable to proceed with the Rights Issue; or
- (b) any adverse change in market conditions (including without limitation, any change in fiscal or monetary policy, or foreign exchange or currency markets, suspension or material restriction or trading in securities) occurs which in the absolute opinion of the Underwriters is likely to materially or adversely affect the success of the Rights Issue or otherwise make it inexpedient or inadvisable to proceed with the Rights Issue; or
- (c) there is any change in the circumstances of the Company or any member of the Group which in the absolute opinion of the Underwriters will adversely affect the prospects of the Company, including without limiting the generality of the foregoing the presentation of a petition or the passing of a resolution for the liquidation or winding up or similar event occurring in respect of any member of the Group or the destruction of any material asset of the Group; or
- (d) any event of force majeure including, without limiting the generality thereof, any act of God, war, riot, public disorder, civil commotion, fire, flood, explosion, epidemic, terrorism, strike or lock-out which would, in the absolute opinion of the Underwriters materially and adversely affect the business or the financial or trading position or prospect of the Group as a whole; or
- (e) any other material adverse change in relation to the business or the financial or trading position or prospects of the Group as a whole whether or not ejusdem generis with any of the foregoing; or
- (f) any matter which, had it arisen or been discovered immediately before the date of the Prospectus and not having been disclosed in the Prospectus, would have constituted, in the absolute opinion of any of the Underwriters, a material omission in the context of the Rights Issue; or
- (g) any suspension in the trading of securities generally or the Company's securities on the Stock Exchange for a period of more than ten consecutive business days, excluding any suspension in connection with the clearance of the Announcement or the Prospectus Documents or other announcements in connection with the Rights Issue; or
- (h) the Prospectus when published contains information (either as to business prospects or the condition of the Group or as to its compliance with any laws or the GEM Listing Rules or any applicable regulations) which has not prior to the date of the Underwriting Agreement been publicly announced or published by the Company and which may in the absolute opinion of the Underwriters be material to the Group as a whole upon completion of the Rights Issue and is likely to affect materially and adversely the success of the Rights Issue.

敬請注意, 股份已由二零一五年七月十六日(星期四)起以除權基準買賣, 而供股股份將於二零一五年八月二十日(星期四)至二零一五年八月二十七(星期日)期間(包括首尾兩天)以未繳股款形式買賣。倘若供股之條件未能達成或包銷商終止包銷協議, 則供股將不會進行。任何有意買賣股份或未繳股款供股股份之股東或其他人士如對該/彼等

之股款有任何疑問, 務請諮詢閣下之專業顧問。

供股條件及詳情(「供股」)載於文件「一般資料」之緣起或後, 方可作實。

倘於最後截止時間之前發生下列情況, 則包銷商可以書面通知終止包銷協議:

- (a) 包銷商認為: 下列事項對認購完成供股造成重大不利影響:
 - (i) 引入任何新法律或法規, 或現行法律或法規(或其司法詮釋)有任何修訂, 或出現任何性質之其他事件, 令包銷商認為可能對本集團整體業務或財務或經營狀況或前景造成重大不利影響或對股極為不利; 或
 - (ii) 出現任何本地、全國或國際性政治、軍事、財務、經濟或其他性質(不論是否與上述任何事件有關)之事件或變動(不論是否於本通知書日期之前、當日及/或之後出現或持續之一連串事件或變動之一部分), 或任何本地、全國或國際性之事件或變動, 或出現影響本地證券市場之事件或變動, 而包銷商認為該等事件或變動可能對本集團整體業務或財務或經營狀況或前景造成重大不利影響或對股造成重大不利影響; 或
- (b) 市場狀況出現任何不利變動, 包括但不限於財政或貨幣政策或外匯或貨幣市場之任何變動, 證券買賣等或受到重大限制, 而包銷商認為該等變動可能對供股之成功構成重大不利影響或使進行供股變得不可行; 或
- (c) 本公司或本集團任何成員公司之情況發生任何變動, 而包銷商認為該等變動將對本公司前景構成不利影響, 包括(在不限制上述一般性原則下)該清盤或結業或與債權人達成交涉或與債權人達成交涉或與債權人達成交涉或與債權人達成交涉或與債權人達成交涉或與債權人達成交涉; 或
- (d) 任何不可預料事件, 包括(在不限制上述一般性原則下), 任何天然(戰爭、暴亂、瘟疫、傳染病、內亂、火災、水災、爆炸、疫症、恐怖主義活動、罷工或停工), 包銷商認為對本集團業務或財務或經營狀況或前景造成重大不利影響; 或
- (e) 任何有關本集團業務或財務或經營狀況或前景之重大不利變動(不論是否與上述任何一項有關); 或
- (f) 包銷商認為倘於認購供股日期前出現或發現而並非屬於供股章程內所披露, 則將對包銷商構成重大損害之任何事實; 或
- (g) 任何證券買賣之主要監管或本公司之證券交易所買賣規則或總額達十個營業日(惟不包括包銷協議公告或章程文件之日期)之任何公告或監管或法律之更改; 或
- (h) 供股章程載列(不論是否屬於本集團之業務或財務或經營狀況或對遵守任何法例或規例上之規例或任何情事)於包銷協議日期之前未經本公司公開披露或刊發之資料, 而包銷商可能認為該等供股完成後對本集團整體而言屬重大, 並很可能對認購完成供股造成重大不利影響。

IN THE EVENT OF A TRANSFER OF THE RIGHT(S) TO SUBSCRIBE FOR THE RIGHTS SHARE(S), AD VALOREM STAMP DUTY IS PAYABLE ON EACH SALE AND EACH PURCHASE. A GIFT OR A TRANSFER OF BENEFICIAL INTEREST OTHER THAN BY WAY OF SALE IS ALSO LIABLE TO AD VALOREM STAMP DUTY. EVIDENCE OF PAYMENT OF AD VALOREM STAMP DUTY WILL BE REQUIRED BEFORE REGISTRATION OF ANY TRANSFER OF THE ENTITLEMENTS TO THE RIGHTS SHARE(S) REPRESENTED BY THIS LETTER.

在轉讓認購供股股份之權利時，每宗買賣雙方均須繳納從價印花稅。饋贈或轉讓（並非以出售方式）實益擁有之權益亦須繳納從價印花稅。在登記轉讓本通知書所指的任何供股股份之配額之前，須出示已繳納從價印花稅之證明。

Form B

FORM OF TRANSFER AND NOMINATION

表格乙

轉讓及提名表格

(To be completed and signed only by the Qualifying Shareholder(s) who wish(es) to transfer all of his/her/its/their right(s) to subscribe for the Rights Share(s) comprised herein)
(僅供有意將其/彼等於本表格所列可認購供股股份之權利全數轉讓之合資格股東填寫及簽署)

To the Directors

Food Idea Holdings Limited

致：新煮意控股有限公司
列位董事 台照

Dear Sirs

I/We hereby transfer all my/our rights to subscribe for the Rights Shares comprised in this PAL to the person(s) accepting the same and signing the registration application form (Form C) below.

敬啟者：

本人/吾等茲將本暫定配額通知書所列本人/吾等可認購供股股份之權利全數轉讓予接受此權利並簽署以下登記申請表格（表格丙）之人士。

1. _____ 2. _____ 3. _____ 4. _____
Signature(s) of applicant(s) (all joint applicants must sign) 申請人簽署（所有聯名申請人均須簽署）

Date 日期：_____ 2015

Note: Ad valorem stamp duty is payable in connection with the acceptance of the transfer of the right(s) to subscribe for the Rights Share(s).
附註：接納轉讓可認購供股股份之權利須繳納從價印花稅。

Form C

REGISTRATION APPLICATION FORM

表格丙

登記申請表格

(To be completed and signed only by the person(s) to whom the rights to subscribe for the Rights Share(s) have been transferred)
(僅供承讓認購供股股份權利之人士填寫及簽署)

To the Directors

Food Idea Holdings Limited

致：新煮意控股有限公司
列位董事 台照

Dear Sirs

I/We request you to register the number of Rights Shares mentioned in Box B of Form A in my/our name(s) and I/we agree to accept the same on the terms embodied in this PAL and the Prospectus and subject to the memorandum and articles of association of the Company.

敬啟者：

本人/吾等謹請閣下將表格甲內乙欄所列之供股股份數目以本人/吾等名義登記，本人/吾等同意按照本暫定配額通知書及供股章程所載之條款，並在貴公司之組織章程大綱及細則限制下接納該等股份。

Existing Shareholder(s)
Please mark "X" in this box
現有股東請在本欄內填上「X」號

To be completed in block letters in ENGLISH. Joint applicants should give the address of the first-named applicant only.
請用英文大楷填寫。聯名申請人只須填報排名首位之申請人地址。

Name in English 英文姓名	Family name/Company name 姓氏/公司名稱 Other name(s) 名字	Name in Chinese 中文姓名	
Name continuation and/or name(s) of joint applicants (if applicable) in English 姓名(續)及/或聯名申請人英文姓名(如適用)			
Address in English (Joint applicants should give the address of the first-named applicant only.) 英文地址 (聯名申請人只須填報排名首位之申請人地址。)			
Occupation 職業		Tel. No. 電話號碼	
Dividend Instructions 派息指示			
Name and address of bank 銀行名稱及地址		Bank account no. 銀行戶口號碼	
	Account Type 賬戶類別	For office use only 公司專用	

1. _____ 2. _____ 3. _____ 4. _____
Signature(s) of applicant(s) (all joint applicants must sign) 申請人簽署（所有聯名申請人均須簽署）

Date 日期：_____ 2015

Note: Ad valorem stamp duty is payable in connection with the acceptance of the transfer of the right(s) to subscribe for the Rights Share(s).
附註：接納轉讓可認購供股股份之權利須繳納從價印花稅。

FOOD IDEA HOLDINGS LIMITED

新煮意控股有限公司

(Incorporated in the Cayman Islands with limited liability)

(Stock Code: 8179)

18 August 2015

Dear Qualifying Shareholders,

Reference is made to the prospectus of Food Idea Holdings Limited ("Company") dated 18 August 2015 ("Prospectus") in relation to the Rights Issue. Terms defined in the Prospectus bear the same meanings when used herein, unless the context otherwise requires. In accordance with the terms and subject to the conditions set out in the Prospectus, the Directors have provisionally allotted to you the number of Rights Shares on the basis of one Rights Share for every two Shares held and registered in your name(s) in the register of members of the Company on the Record Date (i.e. 24 July 2015). Your holding of Shares on the Record Date is set out in Box A and the number of Rights Shares provisionally allotted to you is set out in Box B.

No action has been taken to obtain permission of the offering of the Rights Shares or the distribution of the documents in connection with the Rights Issue in any jurisdiction other than Hong Kong. Accordingly, it is the responsibility of any person outside Hong Kong wishing to make an application for the Rights Shares to satisfy himself/herself/itself/themselves before making the application as to the full observance of the laws and regulations of the relevant jurisdiction, including the obtaining of any government or other consents, and to pay taxes and duties required to be paid in any such jurisdiction in connection therewith. The Company reserves the right to refuse to accept any application for Rights Shares where it believes that doing so would violate the applicable securities or other laws or regulations of any jurisdiction.

No provisional allotment of Rights Shares has been or will be made to the Excluded Shareholders and no PAL is being sent to them. The Company will send copies of the Prospectus to the Excluded Shareholders (if any) for their information only.

PROCEDURE FOR ACCEPTANCE

To take up your provisional allotment in full, you must lodge the whole of this PAL intact with the Company's share registrar in Hong Kong, Union Registrars Limited at A18/F., Asia Orient Tower, Town Place, 33 Lockhart Road, Wanchai, Hong Kong together with a remittance for the full amount payable on acceptance, as set out in Box C, so as to be received by the Company's share registrar in Hong Kong by no later than 4:00 p.m. on Tuesday, 1 September 2015. All remittances must be made in Hong Kong dollars. Cheques must be drawn on an account with, and cashier's orders must be issued by, a licensed bank in Hong Kong and made payable to "FOOD IDEA HOLDINGS LIMITED – PROVISIONAL ALLOTMENT ACCOUNT" and crossed "Account Payee Only". Such payment will constitute acceptance of the provisional allotment of Rights Shares on the terms of this PAL and the Prospectus and subject to the memorandum and articles of association of the Company. No receipt will be given for such remittances. All enquiries in connection with this PAL should be addressed to the Company's share registrar in Hong Kong at the above address.

It should be noted that unless this PAL, duly completed and together with the appropriate remittance for the amount shown in Box C, has been received as described above by no later than 4:00 p.m. on Tuesday, 1 September 2015 whether by the original allottee or any person to whom the rights have been validly transferred, this provisional allotment and all rights hereunder will be deemed to have been declined and will be cancelled. The Company is not obliged to treat but may at its absolute discretion to treat a PAL as valid and binding on the person(s) by whom or on whose behalf it is lodged even if such PAL is not completed in accordance with the relevant instructions.

TRANSFER

If you wish to transfer all of your rights to subscribe for the Rights Shares provisionally allotted to you hereunder, you must complete and sign the form of transfer and nomination (Form B) and hand this PAL to the transferee(s) to or through whom you are transferring your rights hereunder. The transferee(s) must then complete and sign the registration application form (Form C) and lodge this PAL intact together with a remittance for the full amount payable on acceptance as set out in Box C with the Company's share registrar in Hong Kong, Union Registrars Limited at A18/F., Asia Orient Tower, Town Place, 33 Lockhart Road, Wanchai, Hong Kong so as to be received by the Company's share registrar in Hong Kong by no later than 4:00 p.m. on Tuesday, 1 September 2015. It should be noted that Hong Kong stamp duty is payable in connection with the transfer of your rights to subscribe for the relevant Rights Shares and the acceptance by the transferee(s) of such rights.

SPLITTING

If you wish to accept only part of your provisional allotment and/or transfer all or part of your provisional allotment to more than one person, this PAL must be surrendered and lodged for cancellation by no later than 4:00 p.m. on Monday, 24 August 2015 with the Company's share registrar in Hong Kong, Union Registrars Limited at A18/F., Asia Orient Tower, Town Place, 33 Lockhart Road, Wanchai, Hong Kong, who will cancel this original PAL and issue new PALs in the denominations required, which will be available for collection at the Company's share registrar after 9:00 a.m. on the second Business Day after the surrender of this original PAL.

TERMINATION OF THE UNDERWRITING AGREEMENT

It should be noted that the Shares have been dealt in on an ex-rights basis from Thursday, 16 July 2015 and the Rights Shares will be dealt in their nil-paid form from Thursday, 20 August 2015 to Thursday, 27 August 2015, both dates inclusive. If the conditions of the Rights Issue are not fulfilled or the Underwriting Agreement is terminated by the Underwriters, the Rights Issue will not proceed. Any Shareholder or other person contemplating selling or purchasing Shares or Rights Shares in their nil-paid form, who is in any doubt about his/her/its/their position, is recommended to consult his/her/its/their own professional adviser.

In particular, the Directors would like to draw your attention to the fact that the Underwriters may terminate the arrangements set out in the Underwriting Agreement by notice in writing issued to the Company at any time prior to the Latest Time for Termination, if:

- (a) in the absolute opinion of the Underwriters, the success of the Rights Issue would be materially and adversely affected by:
 - (i) the introduction of any new law or regulation or any change in existing law or regulation (or the judicial interpretation thereof) or other occurrence of any nature whatsoever which may in the absolute opinion of the Underwriters materially and adversely affect the business or the financial or trading position or prospects of the Group as a whole or is materially adverse in the context of the Rights Issue; or
 - (ii) the occurrence of any local, national or international event or change (whether or not forming part of a series of events or changes occurring or continuing before, and/or after the date hereof) of a political, military, financial, economic or other nature (whether or not *ejusdem generis* with any of the foregoing), or in the nature of any local, national or international outbreak or escalation of hostilities or armed conflict, or affecting local securities markets which may, in the absolute opinion of the Underwriters materially and adversely affect the business or the financial or trading position or prospects of the Group as a whole or materially and adversely prejudice the success of the Rights Issue or otherwise makes it inexpedient or inadvisable to proceed with the Rights Issue; or
- (b) any adverse change in market conditions (including without limitation, any change in fiscal or monetary policy, or foreign exchange or currency markets, suspension or material restriction or trading in securities) occurs which in the absolute opinion of the Underwriters is likely to materially or adversely affect the success of the Rights Issue or otherwise makes it inexpedient or inadvisable to proceed with the Rights Issue; or
- (c) there is any change in the circumstances of the Company or any member of the Group which in the absolute opinion of the Underwriters will adversely affect the prospects of the Company, including without limiting the generality of the foregoing the presentation of a petition or the passing of a resolution for the liquidation or winding up or similar event occurring in respect of any of member of the Group or the destruction of any material asset of the Group; or
- (d) any event of force majeure including, without limiting the generality thereof, any act of God, war, riot, public disorder, civil commotion, fire, flood, explosion, epidemic, terrorism, strike or lock-out which would, in the absolute opinion of the Underwriters materially and adversely affect the business or the financial or trading position or prospect of the Group as a whole; or
- (e) any other material adverse change in relation to the business or the financial or trading position or prospects of the Group as a whole whether or not *ejusdem generis* with any of the foregoing; or
- (f) any matter which, had it arisen or been discovered immediately before the date of the Prospectus and not having been disclosed in the Prospectus, would have constituted, in the absolute opinion of any of the Underwriters, a material omission in the context of the Rights Issue; or
- (g) any suspension in the trading of securities generally or the Company's securities on the Stock Exchange for a period of more than ten consecutive business days, excluding any suspension in connection with the clearance of the Announcement or the Prospectus Documents or other announcements in connection with the Rights Issue; or
- (h) the Prospectus when published contains information (either as to business prospects or the condition of the Group or as to its compliance with any laws or the GEM Listing Rules or any applicable regulations) which has not prior to the date of the Underwriting Agreement been publicly announced or published by the Company and which may in the absolute opinion of the Underwriters is material to the Group as a whole upon completion of the Rights Issue and is likely to affect materially and adversely the success of the Rights Issue.

Full details of the terms of the termination of the Underwriting Agreement are also set out in the Prospectus.

CHEQUES OR CASHIER'S ORDERS

All cheques and cashier's orders will be presented for payment immediately following receipt and all interest earned on such monies (if any) will be retained for the benefit of the Company. Completion and return of this PAL together with a cheque or cashier's order in payment for the Rights Shares provisionally allotted hereunder will constitute a warranty by the applicant(s) that the cheque or cashier's order will be honoured on first presentation. If any cheque or cashier's order lodged with this PAL is not honoured upon first presentation, without prejudice to the other rights of the Company, this PAL is liable to be rejected, and in that event the provisional allotment and all rights given pursuant to it will be deemed to have been declined and will be cancelled. You must pay the exact amount payable upon application for the Rights Shares, and any underpaid application will be rejected. In the event of an overpaid application, a refund cheque, without interest, will be made out to you only if the overpaid amount is HK\$100 or above. If the Underwriters exercise their rights to terminate the Underwriting Agreement on or before the Latest Time for Termination or if the conditions of the Rights Issue are not fulfilled, the Rights Issue will not proceed and the monies received in respect of the relevant provisional allotments, without interest, will be returned to the applicants by means of cheques to be despatched by ordinary post to their registered addresses at the risk of such applicants on or before Wednesday, 9 September 2015.

SHARE CERTIFICATES

It is expected that share certificates for the fully-paid Rights Shares will be despatched by the Company's share registrar in Hong Kong to those entitled thereto by ordinary post at their own risk on or before Wednesday, 9 September 2015.

You will receive one share certificate for all your entitlement to the fully-paid Rights Shares.

EFFECT OF BAD WEATHER ON THE LATEST TIME FOR ACCEPTANCE

The latest time for acceptance of and payment for Rights Shares will not take place if there is a tropical cyclone warning signal no. 8 or above, or a 'black' rainstorm warning

1. in force in Hong Kong at any local time before 12:00 noon and no longer in force after 12:00 noon on Tuesday, 1 September 2015. Instead, the latest time for acceptance of and payment for the Rights Shares will be extended to 5:00 p.m. on the same business day; or
2. in force in Hong Kong at any local time between 12:00 noon and 4:00 p.m. on Tuesday, 1 September 2015. Instead, the latest time for acceptance of and payment for the Rights Shares will be rescheduled to 4:00 p.m. on the following business day which does not have either of those warnings in force at any time between 9:00 a.m. and 4:00 p.m.

If the latest time for acceptance of and payment for the Rights Shares does not take place on Tuesday, 1 September 2015, the dates mentioned in the expected timetable above may be affected. The Company will notify Shareholders by way of announcements on any change to the expected timetable as soon as practicable.

GENERAL

Lodgment of this PAL with, where relevant, the form of transfer and nomination (Form B) purporting to have been signed by the person(s) in whose favour this PAL has been issued, shall be conclusive evidence of the title of the party or parties lodging it to deal with the same and to receive split PALs and/or share certificates for fully-paid Rights Shares.

Further copies of the Prospectus giving details of the Rights Issue are available from the Company's share registrar in Hong Kong, Union Registrars Limited at A18/F., Asia Orient Tower, Town Place, 33 Lockhart Road, Wanchai, Hong Kong, during normal business hours.

PERSONAL DATA COLLECTION – PAL

By completing, signing and submitting the forms accompanying this PAL, you agree to disclose to the Company, the Company's share registrar in Hong Kong and/or their respective advisers and agents personal data and any information which they require about you or the person(s) for whose benefit you have made the acceptance of the provisional allotment of Rights Shares. The Personal Data (Privacy) Ordinance provides the holders of securities with rights to ascertain whether the Company or the Company's share registrar in Hong Kong hold their personal data, to obtain a copy of that data, and to correct any data that is inaccurate. In accordance with the Personal Data (Privacy) Ordinance, the Company and the Company's share registrar in Hong Kong have the right to charge a reasonable fee for the processing of any data access request. All requests for access to data or correction of data or for information regarding policies and practices and the kinds of data held should be addressed to the Company, at its principal place of business at Shop 46, Ground Floor, Ho Shun Tai Building, No. 10 Sai Ching Street, Yuan Long, New Territories, Hong Kong or as notified from time to time in accordance with applicable law, for the attention of the company secretary of the Company, or (as the case may be) to the Company's share registrar in Hong Kong at its address set out above for the attention of Privacy Compliance Officer.

Yours faithfully,
On behalf of the Board
Food Idea Holdings Limited
Wong Kwan Mo
Chairman and executive Director