

3 July 2024

The Board of Directors
Emperor Entertainment Hotel Limited
28/F, Emperor Group Centre
288 Hennessy Road
Wanchai
Hong Kong

Dear Sirs,

VERY SUBSTANTIAL ACQUISITION AND CONNECTED TRANSACTION IN RELATION TO SALE AND PURCHASE OF THE SALE SHARE AND THE SALE LOAN OF THE TARGET COMPANY ("VERY SUBSTANTIAL ACQUISITION AND CONNECTED TRANSACTION")

We refer to the circular dated 3 July 2024 (the "Circular") issued by Emperor Entertainment Hotel Limited (the "Company") in connection with the Very Substantial Acquisition and Connected Transaction, a copy of which is attached and initialled by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our accountants' report on historical financial information of the Target Company and its subsidiaries for each of the three years ended 31 March 2024 and our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries, both dated 3 July 2024 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

