



Ernst & Young
27/F, One Taikoo Place
979 King's Road
Quarry Bay, Hong Kong

安永會計師事務所
香港鰂魚涌英皇道979號
太古坊一座27樓

Tel 電話: +852 2846 9888
Fax 傳真: +852 2868 4432
ey.com

9 December 2022

The Board of Directors
Lai Sun Development Company Limited
11/F, Lai Sun Commercial Centre
680 Cheung Sha Wan Road
Kowloon
Hong Kong

Dear Sirs,

Lai Sun Development Company Limited (the "Company") and its subsidiaries (the "Group")

We refer to the prospectus dated 9 December 2022 (the "Prospectus") in connection with the proposed rights issue on the basis of one rights share for every two existing shares held on the record date issued by the Company (the "Proposed Rights Issue").

We hereby consent to the inclusion of our assurance report dated 9 December 2022 on the compilation of the pro forma financial information of the Group upon completion of the Proposed Rights Issue as set out in Appendix II to the Prospectus, and the references to our name in the form and context in which they are included.

This letter is solely being issued in connection with the filing of the Prospectus on The Stock Exchange of Hong Kong Limited and not for any other purpose.

Yours faithfully,

Certified Public Accountants
Hong Kong