

17 December 2025

The Directors
Emperor International Holdings Limited
28/F, Emperor Group Centre
288 Hennessy Road
Wanchai
Hong Kong

Dear Sirs,

We refer to the circular dated 17 December 2025 (the "Circular") issued by Emperor International Holdings Limited (the "Company") in connection with the very substantial disposal in relation to the disposal of the revenue-generating property of Champ Billion Limited ("Revenue-generating Property"), 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 independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Company and its subsidiaries and the incorporation by reference of our report on review of unaudited profit and loss statements on the identifiable net income stream of the Revenue-generating Property for the years ended 31 March 2023, 2024 and 2025, the six months ended 30 September 2025 and its comparative figures for the six months ended 30 September 2024, all dated 17 December 2025 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

