



國衛會計師事務所有限公司
HODGSON IMPEY CHENG LIMITED



Our Ref: 8L04561608

14 July 2023

PRIVATE & CONFIDENTIAL

The Board of Directors
Luk Hing Entertainment Group Holdings Limited
Room 1505, 15/F, Shun Tak Centre West Tower
168-200 Connaught Road Central
Sheung Wan
HONG KONG

Dear Sirs,

**Luk Hing Entertainment Group Holdings Limited (the “Company”)
and its subsidiaries (collectively referred to as the “Group”)
Consent letter**

We refer to the prospectus dated 14 July 2023 issued by the Company in connection with the rights issue on the basis of one (1) rights share for every one (1) share held on the record date (the “Prospectus”). Unless otherwise defined terms used herein shall bear the same meanings as those defined or referred to in the Prospectus.

We hereby consent to, and confirm that we have not withdrawn our consent to, the issue of the Prospectus, with inclusion of our accountants’ report dated 14 July 2023 on the unaudited pro forma financial information of the Group as set out in Appendix II thereof (the “Accountants’ Report”), and the references to our name in the form and context in which they are included in the Prospectus. We hereby further give our consent to a copy of this letter and the said reports and letters being made available as documents on display as described in Appendix III to the Prospectus.

Yours faithfully

Certified Public Accountants

Hong Kong

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