

30 November 2021
The Board of Directors
Tai United Holdings Company Limited
Room 2902, 29th Floor,
China United Centre,
28 Marble Road,
North Point, Hong Kong

Dear Sirs,

Re: Tai United Holdings Company Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”)

Circular in relation to acquisition of the entire issued share capital of a company holding shopping mall business in Peoples’ Republic of China (“PRC”) (the “Circular”)

We hereby consent and confirm that we have not withdrawn our consent to the issue of the Circular dated 30 November 2021 to the inclusion of 1) our independent reporting accountants’ assurance report on the audited consolidated financial information of Willease Limited for the three years ended 31 December 2020 and the seven months ended 31 July 2021 as set out in Appendix III to the Circular and 2) our independent reporting accountants’ assurance report on the compilation of unaudited pro forma financial information of the Enlarged Group as set out in Appendix IV to the Circular, each dated 30 November 2021 and the references thereto and to ourselves, in the form and context in which they are included.

We further consent to make available the reports abovementioned and this letter for public inspection in the manner, location and timeframe as described in Appendix VI to the Circular.

Yours faithfully,



Elite Partners CPA Limited
Certified Public Accountants
Leung Man Kin
Practising Certificate Number: P07174

Hong Kong