

22 December 2023

The Directors
Lapco Holdings Limited
Unit No. 301A, 3/F., Tower III
Enterprise Square
9 Sheung Yuet Road
Kowloon Bay
Kowloon
Hong Kong

Dear Sirs,

We refer to the circular dated 22 December 2023 (the "Circular") issued by Lapco Holdings Limited (the "Company") in connection with the proposed rights issue on the basis of three (3) rights shares for every one (1) share held on the record date, 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 dated 22 December 2023 in the Circular, and the references to our name in the form and context in which they are included.

Yours faithfully,

Deloitte Touche Tohmatsu