

30 November 2021

The Directors
Tai United Holdings Limited
Room 2902, 29th Floor
China United Centre
28 Marble Road
North Point
Hong Kong

Dear Sirs,

Re: Major Transaction for Acquisition of the Entire Issued Share Capital of a Company Holding Shopping Mall Business in the PRC

We refer to the Circular of Tai United Holdings Limited (the “Company”) to its shareholders dated 30 November 2021, unless the context otherwise requires, terms used herein shall have the same meaning as defined in the Circular.

We hereby give our consent to the issue of the Circular with the inclusion therein of our legal opinion and statements for the Company and all references to our name.

We further confirm that, as at the Latest Practicable Date, we were not beneficially interested or otherwise in any Shares or shares in any of the Company’s subsidiaries or associated companies and did not have any right, whether legally enforceable or not, or option to subscribe for or to nominate persons to subscribe for any Shares or shares in any of the Company’s subsidiaries or associated companies nor did we have any interest, either direct or indirect, in any assets which have been, since the date to which the latest published audited accounts of the Company were made up, acquired or disposed of by or leased to or are proposed to be acquired or disposed of by or leased to any member of the Group and we had not dealt in the securities of the Company during the period commencing six months prior to the date of the announcement of the Proposed Acquisition.

This letter of confirmation is provided to the Company, and we agree that a copy of this letter may be disclosed to the Stock Exchange of Hong Kong Limited.

Yours faithfully,
For and on behalf of
Jingtian & Gongcheng

Jingtian & Gongcheng