

12 January 2023

The Directors
eSun Holdings Limited
11/F, Lai Sun Commercial Centre
680 Cheung Sha Wan Road
Kowloon, Hong Kong

Dear Sirs,

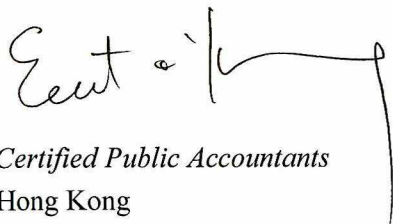
eSun Holdings Limited (the "Company") and its subsidiaries (the "Group")

We refer to the circular dated 12 January 2023 (the "Circular") in connection with the proposed merger of Media Asia Group Holdings Limited ("MAGHL") by the Company and the offeror involving (a) a share exchange offer and (b) a share exchange offer with partial cash alternative to the scheme shareholders of MAGHL for the cancellation of all the scheme shares by way of a scheme of arrangement (the "Proposed Merger").

We hereby consent to the inclusion of our assurance report dated 12 January 2023 on the compilation of the pro forma financial information of the Group as set out in Appendix III to the Circular, and the references to our name in the form and context in which they are included.

This letter is solely being issued in connection with the filing of the Circular regarding the Proposed Merger on The Stock Exchange of Hong Kong Limited and not for any other purpose.

Yours faithfully,



Certified Public Accountants
Hong Kong