

The Directors Hammerson plc Kings Place 90 York Way London N1 9GE United Kingdom

J.P. Morgan Securities plc ("**JPMC**") 25 Bank Street Canary Wharf London E14 5JP United Kingdom

Morgan Stanley & Co. International plc ("**Morgan Stanley**") 25 Cabot Square
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E14 4QA
United Kingdom

Lazard & Co., Limited ("**Lazard**") 50 Stratton Street London W₁J 8LL United Kingdom

(JPMC, Morgan Stanley and Lazard together are the "**Joint Sponsors**" and, for the purposes of the Terms of Business, each is a "**Sponsor**")

6 August 2020

Dear Ladies and Gentlemen

Hammerson plc (the "Company")

We hereby consent to the inclusion in the combined prospectus and circular dated 6 August 2020 and published by the Company, of the report which is set out in section B (Accountant's Report on the Unaudited Pro Forma Financial Information) of Part XVIII: "Unaudited Pro Forma Financial Information".

Our consent is required under item 1.3 of Annex 3 of the PR Regulation and items 13.4.1R(6) and 13.6.1R(9) of the Listing Rules issued by the Financial Conduct Authority and is given for the purpose of complying with those provisions and for no other purpose.



We also authorise the contents of our report for the purposes of item 5.3.2R(2)(f) of the Prospectus Regulation Rules.

Yours faithfully

PricewaterhouseCoopers LLP Chartered Accountants

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