

Melco Resorts Finance Limited is a developer, owner and operator of integrated resort facilities. Our subsidiary Melco Resorts (Macau) Limited is one of six companies licensed, through concessions or subconcessions, to operate casinos in Macau. We currently have two wholly-owned casino-based operations in Macau, namely, City of Dreams and Altira Macau, and non-casino based operations in Macau at our Mocha Clubs. Melco Resorts (Macau) Limited also operates the casino at Studio City, a world-class integrated resort located in Cotai, Macau. In 2022, following process control changes, certain key finance personnel are relocating to Singapore.

Change in Registrant's Certifying Accountant

The audit and risk committee (the “**Audit Committee**”) of the board of directors of Melco Resorts & Entertainment Limited (the “**Company**”) conducted a review process to consider the selection of the Company's independent registered public accounting firm for the audits of the Company's consolidated financial statements and internal control over financial reporting as of and for the fiscal year ending December 31, 2022 to be filed with the U.S. Securities and Exchange Commission (“**SEC**”).

On August 16, 2022, the board of directors of the Company approved the appointment of Ernst & Young LLP, located in Singapore (“**EY SG**”) and dismissed Ernst & Young, located in Hong Kong, Special Administrative Region of the PRC (“**EY HK**”) as the Company's independent registered public accounting firm for the audits of the Company's consolidated financial statements and internal control over financial reporting to be filed with the SEC, effective on August 16, 2022. Both EY SG and EY HK are member firms of Ernst & Young Global Limited, each of which is a separate legal entity. The change of the Company's independent registered public accounting firm was recommended by the Audit Committee and made after a review process conducted by Audit Committee. In addition, EY SG will also replace EY HK as the independent auditors of Melco Resorts Finance Limited.

EY HK's audit reports on Melco Resorts Finance Limited's consolidated financial statements as of and for the years ended December 31, 2021 and 2020 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During each of the years ended December 31, 2021 and 2020, and in the subsequent interim period through the date hereof, there has been no disagreement (as defined in Item 16F(a)(1)(iv) to the SEC Form 20-F and the related instructions thereto) with EY HK on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of EY HK, would have caused them to make reference to the subject matter of the disagreements in their reports on the consolidated financial statements for such years, and no “reportable events” occurred (as set forth in Item 16F(a)(1)(v) of the SEC Form 20-F).

During each of the years ended December 31, 2021 and 2020, and the subsequent interim period through August 15, 2022, neither the Company nor anyone on behalf of the Company has consulted with EY SG regarding (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, and neither a written report nor oral advice was provided to the Company that EY SG concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issues, (ii) any matter that was the subject of disagreement pursuant to Item 16F(a)(1)(iv) of the instructions to the SEC Form 20-F, or (iii) any reportable events pursuant to Item 16F(a)(1)(v) of the instructions to the SEC Form 20-F.