

9 February 2026

The Board of Directors
International Entertainment Corporation
Suites 1802–1803, 18/F.
Three Exchange Square
8 Connaught Place
Central, Hong Kong

Dear Sirs,

Company: International Entertainment Corporation (the “Company”)

Subject: (1) Issue of convertible notes under specific mandate;
(2) Application for whitewash waiver; and
(3) Special deal in relation to early repayment of promissory notes

We, Lego Corporate Finance Limited, refer to the circular of the Company dated 9 February 2026 (the “**Circular**”) in relation to the captioned matter. Capitalised terms used in this letter shall have the same meaning as those defined in the Circular, unless the context requires otherwise.

We hereby confirm that we are a corporation licensed to carry out Type 6 (advising on corporate finance) regulated activity under the SFO and we have given and have not withdrawn our written consent to the issue of the Circular with the inclusion of our letter of advice to the Independent Board Committee and the Independent Shareholders dated 9 February 2026 in the form and context in which it is included and all references to our name in the form and context in which they are included.

We also consent to this letter being made available for inspection as described in the paragraph headed “13. Documents on Display” in Appendix III to the Circular.

Yours faithfully,

For and on behalf of

Lego Corporate Finance Limited

A handwritten signature in black ink, appearing to read 'Kristie Ho', written over a horizontal line.

Kristie Ho

Managing Director