

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

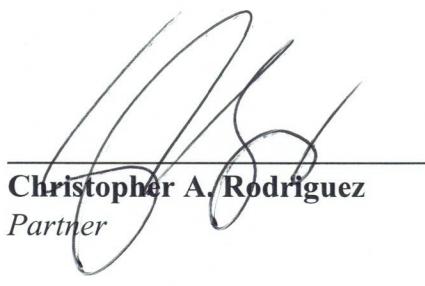
We, **Macalintal Law Office**, refer to the circular of the Company dated 9 February 2026 (the “Circular”) in relation to the captioned matter. Capitalised terms used in this letter shall have the same meaning as those defined in the Circular, unless the context requires otherwise.

We hereby confirm that we are a professional partnership authorized to engage in the practice of law in the Philippines, and we have given and have not withdrawn our written consent to being named as Philippine legal adviser in the Circular and the issue of the Circular with the inclusion of all references to our name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.

Very truly yours,

For and on behalf of
Macalintal Law Office


Christopher A. Rodriguez
Partner