



中職信（香港）會計師事務所有限公司

Jon Gepsom CPA Limited

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Our Ref : MLO/IL/W20030/2026/0107

15 September 2026

The Board of Directors
Hong Kong Entertainment International Holdings Limited
18/F, V. Heun Building
138 Queen's Road Central
Central
Hong Kong

Dear Sirs,

Hong Kong Entertainment International Holdings Limited (the "Company")

We refer to the Company's prospectus (the "Prospectus") dated 15 September 2026 in connection with the proposed rights issue on the basis of three rights shares for every one share of the Company held at the close of business on the record date on a non-underwritten basis at a subscription price of HK\$0.20 per rights share.

We hereby consent and confirm that we have given and have not withdrawn, our written consent to the issue of the Prospectus with the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information, and the references to our name in the form and context in which they are included.

We hereby irrevocably and unconditionally confirm that, we:

- (a) did not have any shareholding in any member of the Company and its subsidiaries (collectively referred to as the "Group") or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any member of the Group; and
- (b) did not have any interest, direct or indirect, in any assets which had been acquired or disposed of by or leased to any member of the Group, or which were proposed to be acquired or disposed of by or leased to any member of the Group since 31 December 2025.

This letter is prepared solely for your information and must not be filed with, or referred to (either in whole or in part) in the Prospectus or any other document or otherwise quoted, circulated or used for any other purposes without our prior written consent.

Yours faithfully,

Jon Gepsom CPA Limited
Certified Public Accountants
Hong Kong

Lo Ka Ki
Practising Certificate Number: P06633