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*Of Counsel
J. John Combs*

March 27, 2023

OTC Markets Group
304 Hudson Street
Second Floor
New York, NY 10013

RE: *Legal Opinion concerning Adequate Current Information of
International Luxury Products, Inc. (Symbol – ILXP)*

Ladies/Gentlemen:

You are entitled to rely on this letter in determining whether International Luxury Products, Inc. (the “Issuer”) has made adequate current information publicly available within the meaning of Rule 144(c)(2) under the Securities Act of 1933.

I am a resident of the United States and have been retained by the Issuer for the purpose of rendering this letter and related matters. This firm’s relationship with the Issuer includes, over and above writing this letter, serving as special securities counsel for the Issuer, which duties include preparing or reviewing disclosure information and press releases, interfacing with the chief financial officer and independent accountants, and giving general legal advice to management. The firm does not own any shares of the Issuer’s securities and has no plans, agreements nor intention of receiving any such shares in the future, in payment for services.

I have examined such corporate records and other documents and such questions of law as I have considered necessary or appropriate for purposes of writing this letter. In all such examinations, I have assumed the genuineness of all signatures, the authenticity of all documents submitted to me as originals, the conformity to original documents of all documents submitted to me as copies and the authenticity of all originals of such documents submitted as copies. Further, in all such examinations, I may have relied on information obtained from public officials, officers of the Issuer, and other sources, and represent that all such sources are believed to be reliable.

This letter relates to the laws of the United States, specifically Federal securities law. I have been a member in good standing of the bar of the State of California since 1980, and am permitted to practice before the Securities and Exchange Commission (the “SEC”) and I have not been

prohibited from practice thereunder. I have not ever been suspended or barred from practicing in any state or jurisdiction, and I have not been charged in a civil or criminal case. Further, I am not currently, nor have I been in the past 5 years, the subject of an investigation, hearing or proceeding by the SEC, the US Commodity Futures Trading Commission, FINRA or any other federal, state or foreign regulatory agency. I have never been suspended or barred from practicing in any state or jurisdiction, and I have not been charged in a civil or criminal case.

The Issuer is not a reporting company and, therefore, does not file annual or other reports with the SEC. I have reviewed publicly available information relating to the Issuer Including:

- (i) the Issuer's profile posted on the OTC Markets Group website;
- (ii) its Initial Company information and Disclosure Statement filed with the OTC Markets Group on September 24, 2019, and financial reports for the annual period ended December 31, 2017, unaudited;
- (iii) its unaudited financials statements for the period ended December 31, 2018, filed with the OTC Markets Group on September 24, 2019;
- (iv) its unaudited interim Quarterly Reports for the first, second and third quarters of the year ended December 31, 2019, all filed with the OTC Markets Group on September 24, October 22 and November 21, 2019, respectively;
- (v) its unaudited Annual Report for the period ended December 31, 2019, filed with the OTC Markets Group on February 20, 2020;
- (vi) its unaudited interim Quarterly Reports for the first, second and third quarters of 2020, filed with the OTC Markets Group on August 26, August 26 and November 11, 2020 respectively;
- (vii) its Supplemental Information statements filed on May 17, 2021 concerning change in control;
- (viii) its unaudited Annual Report for the period ended December 31, 2020, filed with the OTC Markets Group on May 26, 2021;
- (ix) its unaudited interim Quarterly Reports for the first, second and third quarters of 2021, filed with the OTC Markets Group on May 23, August 23 and November 23, 2021, respectively;
- (x) its unaudited Annual Report for the period ended December 31, 2021, filed with the OTC Markets Group on April 21, 2022;
- (ix) its unaudited interim Quarterly Reports for the first, second and third quarters of 2022, filed with the OTC Markets Group on May 17, August 22 and December 12, 2022, respectively, and
- (x) its unaudited Annual Report for the period ended December 31, 2022, filed with the OTC Markets Group on March 27, 2023.

All of the above reports constitute the "Information" available to the public. The Company's financial statements provided in the Information have not been audited.

It is my opinion that the Information (i) constitutes adequate current public information concerning the Issuer's securities and it is available within the meaning of Rule 144(c)(2) under the Securities Act of 1933; (ii) includes all of the information that a broker-dealer would be required to obtain from the Issuer to publish a quotation for the Securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934 (the "Exchange Act"); (iii) complies as to form with the OTC Markets Group's Pink Basic Disclosure Guidelines for Providing Adequate

Current Information, which are located on the Internet at www.otcmarkets.com; and (iv) has been posted through the OTC Disclosure and News Service.

The person responsible for the preparation and compilation of the financial statements contained in the Information is Mario A. Beckles, who is an outside and independent accountant. He has over 20 years of experience in financial reporting, financial accounting, tax preparation and auditing. He also serves as the chief financial officer and a member of the board of directors for Baotim, Inc. His areas of expertise include, inter alia, information technology and retail. He began his career as a Senior Auditor with Deloitte and has since held positions as CFO of First Liberty Power Corp., a publicly traded mining company, was a Partner of Jersey Fortress Capital Partners, a boutique investment banking firm and was a Senior Financial Reporting Analyst with SimplexGrimmell, a \$2B Fire & Security Contractor. The financial statements are generally prepared by Mr. Beckles, delivered to an assembly person, and then approved and certified by Mr. Kersting.

Issuer's transfer agent is Pacific Stock Transfer, Inc., which is registered with the SEC. The method used to confirm the number of outstanding shares of common stock set forth in the Information was to contact the Issuer's transfer agent and receive confirmation as to the number of outstanding shares. As of December 31, 2022, the total number of outstanding shares of common stock of the Issuer was 95,800,830.

I have personally met with Alvin Kersting, who constitutes all management and the sole director of the Issuer, as well as its majority shareholder. I have reviewed the Information published by the Issuer through the OTC Disclosure and News Service. I have discussed the Information with management and a majority of the directors of the Issuer.

To the best of my knowledge, after inquiry of management and the directors of the Issuer, neither, counsel nor any officer, director or 5% holder of the securities of the Issuer is currently under investigation by any federal or state regulatory authority for any violation of federal or states securities laws.

No person other than the OTC Markets Group is entitled to rely on this letter. However, I hereby grant the OTC Markets Group full and complete permission and rights to publish the letter through the OTC Disclosure and New Service for viewing by the public and regulators.

I have compiled a list below, as of about March 27, 2023, of the names of each executive officer, director, other control persons of the Issuer, consultant or any other advisor of the Issuer who assisted, prepared or provided information with respect to the Issuer's disclosure or who received securities as consideration for services rendered to the Issuer and the following information related to each: (i) their full name, (ii) their business address, (iii) the number and class of the Issuer's securities beneficially owned by each of them (iv) with respect to each of the securities described in the preceding clause whether or not the certificate or other document that evidences the securities contains a legend stating that the securities have not been registered under the Securities Act and setting forth the referring to restrictions on transferability and sale of the securities and (v) a complete description of the consideration received by the Issuer in connection

with each issuance of shares to any of them including, without limitation, the nature of any services performed for or on behalf of the Issuer. For purpose of this letter, the term “control person” includes (i) any person controlling, under common control with, or controlled by, the Issuer or (ii) any person who obtained securities of the Issuer in connection with a negotiation with the Issuer within the three-year period prior to the date of the opinion. With respect to any of the Issuer’s control persons that is an entity and any parent entity of any control person, this letter provides the information described in the first sentence of this paragraph for each control person of such entity or parent entity.

- (1) ***Name: Alvin Kersting, President, Chief Executive Officer, Sole Director***
 - (i) President, Chief Executive Officer, Director
 - (ii) Business Address: 1 Elm Drive West, #610, Mississauga, Ontario, Canada
 - (iii) Number and Class of Shares Beneficially Owned: 71,630,000 Common Shares
 - (iv) Shares are restricted.
 - (v) Acquired shares in exchange for cash.

I have made specific inquiry of each of the persons listed above, persons engaged in promotional activities regarding the Issuer, and persons owning more than ten percent (10%) of the Securities (collectively, the “Insiders”), and based upon such inquiries and other information available to counsel, there were no sales of shares, but there were redemptions. Nothing has come to the attention of counsel indicating that any Insider is in possession of any material non-public information regarding the Issuer of the Securities that would prohibit any of them from buying or selling the Securities under Rules 10b-5 or 10b5-1 under the Exchange Act. This company is a “shell” as defined in Rule 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

I trust this information complies with your request. If you need additional information please contact me.

Very truly yours,

DIETERICH & ASSOCIATES

/s/ *Chris Dieterich*

Signed: *Christopher Dieterich*