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Our ref: CW/SH/101558

PRIVATE AND CONFIDENTIAL

The Board of Directors
Pentamaster International Limited
Plot 18 & 19, Technoplex, Medan Bayan Lepas
Taman Perindustrian Bayan Lepas, Phase IV
11900 Penang
Malaysia

5 February 2025

Dear Sirs

**Pentamaster International Limited (the “Company”) and its subsidiaries
(collectively the “Group”)
Profit estimate for nine months ended 30 September 2024**

We refer to the estimate of the “profit for the period” and “profit for the period, attributable to the owners of the Company” for the nine months ended 30 September 2024 (the “Profit Estimate”) set forth in the Company’s announcement dated 7 November 2024.

The Profit Estimate is prepared by the directors of the Company (the “Directors”) and constitutes a profit forecast under Rule 10 of the Code on Takeovers and Mergers in Hong Kong issued by The Securities and Futures Commission.

Directors’ Responsibilities

The Directors are solely responsible for the Profit Estimate. The Profit Estimate has been prepared based on the unaudited consolidated financial results of the Group for the nine months ended 30 September 2024 (“Unaudited Consolidated Financial Information”). The Unaudited Consolidated Financial Information has been prepared based on the management accounts of the Group for the nine months ended 30 September 2024. The Directors are solely responsible for preparing the Unaudited Consolidated Financial Information on a basis consistent in all material aspects with the accounting policies adopted by the Group as set out in the audited annual consolidated financial statements of the Group for the year ended 31 December 2023.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Hong Kong Standard on Quality Management 1 “Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements” issued by the HKICPA, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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Certified Public Accountants

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Reporting Accountant's Responsibilities

Our responsibility is to express an opinion on the accounting policies and calculations of the Profit Estimate based on our procedures.

We conducted our engagement in accordance with Hong Kong Standard on Investment Circular Reporting Engagements 500 "Reporting on Profit Forecasts, Statements of Sufficiency of Working Capital and Statements of Indebtedness" and with reference to Hong Kong Standard on Assurance Engagements 3000 (Revised) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" issued by the HKICPA. Those standards require that we plan and perform our work to obtain reasonable assurance as to whether, so far as the accounting policies and calculations are concerned, the Directors have properly compiled the Profit Estimate in accordance with the bases adopted by the Directors and as to whether the Profit Estimate is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group. Our work is substantially less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing issued by the HKICPA. Accordingly, we do not express an audit opinion.

Opinion

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Estimate has been properly compiled in accordance with the bases adopted by the Directors as set out in the Company's announcement dated 7 November 2024 and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in the audited annual consolidated financial statements of the Group for the year ended 31 December 2023.

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Practising Certificate No.: P08307