

ALTUS CAPITAL LIMITED

21 Wing Wo Street
Central, Hong Kong

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PRIVATE AND CONFIDENTIAL

Our ref: 1100-CF-10871

Pentamaster International Limited (the “**Company**”)

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

Puga Holdings Limited (“**Puga**”)

2/F, No.156,
Sec. 4, Xinyi Rd., Daan Dist.,
Taipei, City 106049,
Taiwan
Attention: The Sole Director

Pentamaster Corporation Berhad (“**PCB**”, together with Puga, the “**Joint Offerors**”)

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

5 February 2025

Dear Sirs,

(1) PROPOSAL TO PRIVATISE PENTAMASTER INTERNATIONAL LIMITED; (2) PROPOSED WITHDRAWAL OF LISTING; AND (3) PROPOSED SPECIAL DIVIDEND

We refer to the scheme document dated 5 February 2025 issued jointly by the Joint Offerors and the Company in relation to the subject matter (the “**Scheme Document**”). Terms used herein shall have the same meanings as those defined in the Scheme Document unless the context otherwise requires.

We hereby give our consent and confirm that we have not withdrawn our written consent to the issue of the Scheme Document, with the inclusion therein of the text of our letter, report or opinion (as the case may be) in the Scheme Document and references to our name in the form and context in which they respectively appear.

We also consent to this letter being made available for inspection as described in the section headed “10. Documents Available for Inspection” in Appendix V to the Scheme Document.

Yours faithfully,
For and on behalf of
Altus Capital Limited



Sean Pey Chang
Responsible Officer



Charlotte Khoo
Responsible Officer