

Our ref: CW/SH/101558

**PRIVATE AND CONFIDENTIAL**

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We hereby give our consent and confirm that we have not withdrawn our written consent to the issue of the Scheme Document, with the inclusion therein of our Report on the unaudited consolidated financial results of the Group for the nine months ended September 30, 2024 as set out in the Scheme Document and references to our name in the form and context in which they respectively appear.

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**Grant Thornton  
Hong Kong Limited**


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We also consent to our Report on the unaudited consolidated financial results of the Group for the nine months ended September 30, 2024 and 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  
Grant Thornton Hong Kong Limited



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Wun Ho Chun