

25 July 2025

The Directors
Pinestone Capital Limited
Room 1807, 18/F.,
China Resources Building
26 Harbour Road, Wan Chai,
Hong Kong

Dear Sirs,

We refer to the circular dated 25 July 2025 (the “**Circular**”) issued by Pinestone Capital Limited (the “**Company**”) in connection with the proposed rights issue, a copy of which is attached and initialed by us on its front cover for the purpose of identification.

We hereby consent to the inclusion of our independent reporting accountants' assurance report on the compilation of unaudited pro forma financial information of the Group dated 25 July 2025 in the Circular, and the references to our name in the form and context in which they are included.

We also hereby consent to a copy of this letter and the above-named document being made available for display on the website of The Stock Exchange of Hong Kong Limited and the Company's own website as described in the paragraph headed “14. Documents on Display” in Appendix III to the Circular.

Yours faithfully,



D & PARTNER CPA LIMITED