

2 September 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 prospectus dated 2 September 2025 (the “**Prospectus**”) issued by Pinestone Capital Limited (the “**Company**”) in connection with the proposed rights issue.

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 2 September 2025 in the Prospectus, 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 “16. Documents on Display” in Appendix III to the Prospectus.

Yours faithfully,



D & PARTNER CPA LIMITED