

18 July 2022

**Precision Tsugami (China) Corporation Limited**

Level 54  
Hopewell Centre  
183 Queen's Road East  
Hong Kong

**Attn: The Board of Directors**

Dear Sirs and Madams,

**CONTINUING CONNECTED TRANSACTIONS  
RENEWAL OF THE TECHNOLOGY LICENCE AGREEMENT,  
THE MASTER SALES AGREEMENT AND  
THE MASTER PURCHASE AGREEMENT**

We refer to the circular of Precision Tsugami (China) Corporation Limited (the “**Company**”) dated 18 July 2022 in connection with the captioned transactions (the “**Circular**”). Capitalised terms used herein shall have the same meanings as ascribed to them in the Circular, unless otherwise stated.

We hereby give our consent and confirm that we have not withdrawn our consent to the issue of the Circular with the inclusion therein of our letter of advice to the Independent Board Committee and the Independent Shareholders dated 18 July 2022 (the “**IFA Letter**”) and the references to our name, qualifications and the IFA Letter in the form and context in which they appear in the Circular.

We confirm that, as at the Latest Practicable Date, we did not have any direct or indirect shareholding in any member of the Group or the right (whether legally enforceable or not) to subscribe for or to nominate persons to subscribe for securities in any members of the Group and did not have any direct or indirect interest in any assets which has been acquired, disposed of by or leased to any member of the Group, or was proposed to be acquired or disposed of by or leased to any member of the Group, since 31 March 2022, being the date to which the latest published audited consolidated financial statements of the Group were made up.

We also confirm that the IFA Letter is given as of the date of the Circular for incorporation therein, and we consent to the IFA Letter and this letter being made available on display as described in the Appendix to the Circular.

Yours faithfully,  
For and on behalf of  
**Lego Corporate Finance Limited**



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**Kristie Ho**  
*Managing Director*