

**Report on Limited Review of the Interim Financial Report
for the Quarter Ended 30 June 2009**

**The Board of Directors
Pentamaster Corporation Berhad.
Plot 18 & 19, Technoplex
Medan Bayan Lepas
Phase IV
11900 Penang.**

Introduction

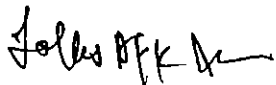
We have reviewed the accompanying condensed consolidated income statement, condensed consolidated balance sheet, condensed consolidated cash flow statement and condensed consolidated statement of changes in equity of Pentamaster Corporation Berhad for the quarter ended 30 June 2009. Management is responsible for the preparation and presentation of this condensed interim financial information in accordance with FRS 134. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information is not prepared, in all material respects, in accordance with Financial Reporting Standard FRS 134 in Malaysia and Bursa 's Listing Requirements on Quarterly Reports insofar as historical financial information is concerned.

A handwritten signature in black ink, appearing to read "Folks DFK & Co".

FOLKS DFK & CO
FIRM NO:AF 0502
CHARTERED ACCOUNTANTS

Kuala Lumpur

Dated: 27 AUG 2009