

香港聯合交易所有限公司
(香港交易及結算所有限公司全資附屬公司)

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通告 CIRCULAR

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Subject : Display of Adjusted Previous Closing Price of Pentamaster International Limited (stock code 1665) on OTP-C for its Final Dividend of HK\$0.02 per share and Bonus Issue of 1 bonus share for every 2 shares on Ex-All Date, 16 June 2021

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Pursuant to the timetable issued by Pentamaster International Limited ("Pentamaster International") for the final dividend and bonus issue of shares (the "Dividend and Bonus Issue"), Pentamaster International's shares (stock code: 1665) will be marked "ex-all" on 16 June 2021, the Ex-All Date. Shareholders, investors and market participants should read Pentamaster International's regulatory announcements and circulars in full including the terms and conditions of the Dividend and Bonus Issue in dealing with Pentamaster International's shares. If they are in doubt, they should consult their professional adviser(s).

As an OTP-C standard practice for ex-dividend and ex-bonus issue ("Ex-All") and for reference only, an Adjusted Previous Closing Price will be displayed in the "PRV CLOSE" field of Pentamaster International's OTP-C stock page on 16 June 2021, the Ex-All Date. The unadjusted previous closing price will instead be displayed in the free text field. Calculation of the Adjusted Previous Closing Price will be based on Pentamaster International's closing price on 15 June 2021 (i.e. last cum-all trading day) and by using the following standard adjustment formula for dividend and bonus issue generally.

Adjustment Formula:

Adjusted Previous Closing Price
= $[(\text{Closing Price on the last cum-all trading day} - D) \times Y] \div (X + Y)$

where:

D = Final Dividend per share, i.e. HK\$0.02

X = Number of bonus shares a shareholder is expected to receive when he/she holds Y existing shares on the record date, i.e. 1 bonus share

Y = Number of existing shares a shareholder has to hold on the record date for entitling him/herself to X bonus shares, i.e. 2 shares

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For illustration purpose, depending on Pentamaster International's closing price on 15 June 2021, the Exchange shall base on the above standard formula for dividend and bonus issue generally to calculate and display the Adjusted Previous Closing Price on Pentamaster International's OTP-C stock page on 16 June 2021 as follows:-

<u>CUM-ALL</u>	<u>EX-ALL</u>
<u>Unadjusted Closing Price</u>	<u>Adjusted</u>
<u>on 15 June 2021</u>	<u>Previous Closing Price</u>
<u>(HK\$)</u>	<u>on 16 June 2021</u>
<u>(HK\$)</u>	<u>(HK\$)</u>
1.430	0.940
1.445	0.950
1.460	0.960
1.475	0.970
1.490	0.980
1.505	0.990
1.520	1.000
1.535	1.010
1.550	1.020
1.565	1.030
1.580	1.040
1.595	1.050
1.610	1.060
1.625	1.070
1.640	1.080
1.655	1.090
1.670	1.100
1.685	1.110
1.700	1.120
1.715	1.130
1.730	1.140
1.745	1.150
1.760	1.160
1.775	1.170
1.790	1.180
1.805	1.190
1.820	1.200
1.835	1.210
1.850	1.220
1.865	1.230

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