

To whom it may concern,

Date: 06/02/2023

Dear,

**RE: COMMENDATION**

We write this letter to provide our highest recommendation for Mr. Low Henn Kai as an exceptional corporate lawyer. Having had the opportunity to work closely with him on various corporate legal matters, we have been consistently impressed by his professionalism, expertise, and commitment to delivering exceptional results.

In addition to his legal expertise, Mr. Low Henn Kai is highly regarded for his professionalism, integrity, and strong work ethic. He consistently demonstrates the highest ethical standards and maintain strict confidentiality in all matters. His dedication to their clients and ass responsiveness in addressing their needs and concerns is exemplary.

Thank you and best regards

Yours faithfully,  
For **SMTrack Berhad**

A handwritten signature in black ink, consisting of a large, stylized loop followed by a smaller loop and a dot.

Authorized Signatory