

ALTUS CAPITAL LIMITED

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28 August 2026

The Board of Director
Horizon Heights Limited
4th Floor, Harbour Place
103 South Church Street
P.O. Box 10240
Grand Cayman KY1-1002
Cayman Islands

The Board of Directors
IDT International Limited
Unit 612, 6/F
Bank of America Tower
12 Harcourt Road
Central
Hong Kong

Dear Sirs,

Company : IDT International Limited (the “Company”)
Transaction Type : Mandatory Unconditional Cash Offer (the “Transaction”)
Subject : Expert Consent

We refer to the composite document dated 28 August 2026 jointly issued by Horizon Heights Limited and the Company in connection with the Transaction (the “**Composite Document**”). Unless otherwise defined, terms used herein shall bear the same meanings as those defined in the Composite Document.

We hereby confirm that we have given and have not withdrawn our written consent to the issue of the Composite Document with the inclusion therein of our letter, opinions or advice and references to our name, logo and/or qualifications in the form and context in which they respectively appear.

We hereby further consent to our letter of advice and this letter being made available for public inspection and display as described in the paragraph headed “11. Documents on Display” in Appendix IV to the Composite Document.

Yours faithfully
For and on behalf of
ALTUS CAPITAL LIMITED



Leo Tam
Responsible Officer