

NOEL GIFTS INTERNATIONAL LTD

Company No. 198303940Z

(Incorporated in Singapore)

RESPONSE TO SGX'S QUERY

The Board of Directors (the "Board") of Noel Gift International Ltd (the "Company" and together with its subsidiaries, the "Group") refers to the query raised by the Singapore Exchange Securities Trading Limited ("SGX-ST") on 22 September 2015 in relation to the Company's Annual Report for the financial year ended 30 June 2015 (the "Annual Report"). The Company wishes to provide clarification as follows:

Query from SGX:

The Company has disclosed on Page 68 of the Annual Report that Noel Gifts Malaysia Sdn. Bhd. and Noel Hampers & Gifts (Johore) Sdn. Bhd. were audited by other firms of auditors. As per the Company's confirmation of compliance with Rules 715 and 716 of the Listing Manual, please disclose the names of the auditing firm(s).

Answer from Company:

Both Noel Gifts Malaysia Sdn. Bhd. and Noel Hampers & Gifts (Johore) Sdn. Bhd. are audited by Messrs. UHY (No. AF 1411), Chartered Accountants.

BY ORDER OF THE BOARD

Wong Siu Hong Alfred
Managing Director

22 September 2015