NOVUS
CORPORATE FINANCE

23 May 2019

The Board of Directors
800 Super Holdings Limited
No. 17A Senoko Way
Singapore 758056

Dear Sirs,

VOLUNTARY CONDITIONAL CASH OFFER (THE "OFFER") FOR ALL THE ISSUED AND PAID-UP ORDINARY SHARES (THE "SHARES") IN THE CAPITAL OF 800 SUPER HOLDINGS LIMITED (THE "COMPANY"), OTHER THAN THOSE ALREADY HELD, DIRECTLY OR INDIRECTLY, BY 8S CAPITAL HOLDINGS PTE. LTD. (THE "OFFEROR")

On 6 May 2019, RHB Securities Singapore Pte. Ltd. announced, for and on behalf of the Offeror, the Offer for all the Shares, other than those Shares already held, directly or indirectly, by the Offeror at the date of the Offer.

The Board of Directors of the Company had approved the unaudited consolidated financial results for the third quarter ended 31 March 2019 ("**3Q2019**") (the "**3Q2019 Results**"), which will be announced by the Company on 24 May 2019. This letter has been prepared for inclusion in the 3Q2019 Results and we have given and have not withdrawn our consent to the release of the 3Q2019 Results with the inclusion of our name and this letter.

We also note that on 12 February 2019, the Company had announced its unaudited interim condensed financial information for the second quarter ended 31 December 2018 which contained the following statement on the prospects of the Group for 3Q2019 (the "**Previous Prospects Statement**"):

"*Barring any unforeseen circumstances, the Group is expected to remain to be profitable for the next financial reporting period*"

With regard to the aforementioned, we have examined the 3Q2019 Results and have discussed the same with the management of the Company who are responsible for its preparation. We also note the following statement in the 3Q2019 Results announcement in relation to any variance between the Previous Prospects Statement and the actual 3Q2019 Results:

"*There is no variation in the Group's profitability for Q32019 between the aforementioned statement and the unaudited results presented in this announcement.*"

We have relied on and assumed the accuracy and completeness of all information provided to or discussed with us by the Company. We have also considered the report on the review of interim condensed financial statements prepared by the Company's auditors, Nexia TS Public Accounting Corporation, dated 23 May 2019 in relation to their review of the unaudited interim condensed financial information for 3Q2019. Save as provided in this letter, we do not express any other opinion or view on the Previous Prospects Statement and the 3Q2019 Results. The Board of Directors of the Company remains solely responsible for the Previous Prospects Statement and the 3Q2019 Results.

Based on the above, we are of the opinion that the Previous Prospects Statement has been made and the 3Q2019 Results has been prepared after due and careful enquiry by the Board of Directors of the Company.

This letter is provided to the Board of Directors of the Company solely for the purpose of complying with Rule 25 of the Singapore Code on Take-overs and Mergers and not for any other purpose. We do not accept any responsibility to any other person(s), other than the Board of Directors of the Company in respect of, arising out of, or in connection with this letter.

Yours sincerely
For and on behalf of
NOVUS CORPORATE FINANCE PTE. LTD.

Andrew Leo
Chief Executive Officer

Melvin Teo
Senior Manager