



17 February 2010

The Board of Directors of
SSH Corporation Ltd.
19 Jurong Port Road
Singapore 619093

Dear Sirs:

THE PROPOSED INTER-CONDITIONAL SCHEME OF ARRANGEMENT TO PRIVATISE SSH CORPORATION LTD. UNDER SECTION 210 OF THE COMPANIES ACT (CHAPTER 50) OF SINGAPORE

On 11 February 2010, the Company announced its second quarter financial statements for the six months financial period ended 31 December 2009 (the "**Interim Financial Results**"). The Interim Financial Results is solely the responsibility of the directors of the Company (the "**Directors**").

We have examined the Company's review process and have held discussions with the management of the Company on the Interim Financial Results. We have also considered the report dated 17 February 2010 addressed to the Directors by the Company's auditors, Deloitte & Touche LLP, in relation to its review of the Company's Interim Financial Results for the six months financial period ended 31 December 2009.

Based on the above, we are of the opinion that the Interim Financial Results (for which the Directors are solely responsible) has been made by the Directors after due and careful enquiry.

In rendering our opinion, we have relied on the accuracy and completeness of all information provided to, or discussed with us and have not verified the accuracy and completeness of such information for the purposes of rendering our opinion in this letter. Save as provided in this letter, we do not express any other opinion on the Interim Financial Results.

This letter is provided to the Directors for the sole purpose of complying with Rule 25 of the Code. We do not accept any responsibility to any other person(s) other than the Directors, in respect of, or arising out of, or in connection with this letter.

Yours faithfully
For and on behalf of
DMG & Partners Securities Pte Ltd

Brendan Goh
Director
Head of Corporate Finance