



SINGAPORE SERVICE CHARGE AND GOODS AND SERVICE TAX ANNOUNCEMENT

Effective Date: September 1, 2009

Attention all NEFFUL Distributors:

According to Singapore Government's Goods and Services Tax (GST) regulations, items or merchandise imported to Singapore must incur a 7% GST. NEFFUL has completed the GST registration with Singapore and must comply with regulations. Now and thereafter, any distributor who purchases orders via NEFFUL Hong Kong or NEFFUL Malaysia and request merchandise pick-up at the new Singapore Logistics Center will incur the 7% GST and a 3% service fee. This is to avoid any confusion caused by additional charges posted on invoices.

The GST Registration Numbers are as follows:

Nefful Hong Kong: M90363672Y

Nefful Malaysia: M90363679P

Sincerely,

Nefful USA