

To the Shareholders and the Supervisory Board of Steinhoff International Holdings N.V.

Auditor statement in the meaning of section 2:362 (6) Netherlands Civil Code

We received the attached management statement dated December 13, 2017 of Steinhoff International Holdings N.V. in which Steinhoff International Holdings N.V. states that the financial statements for the 15 months period ending 30 september 2016 will need to be restated and can no longer be relied upon and which we understand is a statement in the meaning of section 2:362 (6) of the Netherlands Civil Code.

Management is responsible for the fair preparation and presentation of this statement in accordance with the applicable financial reporting framework and law and regulations. Taken the nature and content of this management statement, in which management has come to the conclusion that the financial statements for the 15 months period ending 30 september 2016 of Steinhoff International Holdings N.V. do no longer meet the requirements as set out in section 2:362 (1) of the Netherlands Civil Code, we withdraw our consent to use the auditor's report issued on the financial statements for the 15 months period ending 30 september 2016 of Steinhoff International Holdings N.V. dated December 6, 2016 and do not allow any further distribution of this report.

Amsterdam, December 13, 2017

Deloitte Accountants B.V.

P.W. Seinstra