

PEEL HUNT

Moor House, 120 London Wall, London EC2Y 5ET
T: +44 (0)20 7418 8900
www.peelhunt.com

The Board of Directors
eve Sleep plc
128 Albert Street
London
NW1 7NE

23 January 2018

Dear Sirs

eve Sleep plc

We hereby give our consent to the issue of the circular relating to the proposed placing of 120,317,323 ordinary shares of eve Sleep plc to the AIM market of the London Stock exchange and approval of a waiver of Rule 9 of the Takeover Code dated 23 January 2018, with the inclusion therein of our name in the form and context in which it appears.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Dan Webster', is written over a horizontal dotted line.

Dan Webster, Director
For and on behalf of Peel Hunt LLP

