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**Private and confidential**

Silverfin Capital Limited  
Level 12  
41 Shortland Street  
Auckland 1010

23 May 2019

Dear Directors

**CONSENT UNDER SECTION 60 OF THE FINANCIAL MARKETS CONDUCT ACT 2013 – INGHAMS PORTFOLIO SCHEME**

We refer to the product disclosure statement ("PDS") for the public offer of interests in the Inghams Portfolio Scheme ("Scheme") which Silverfin Capital Limited intends to make available to the public and register on the Disclose register.

The PDS will include references to the prospective financial statements of the Scheme for the accounting periods ending 31 March 2020, 2021, 2022, 2023, and 2024 which have been subject to a limited assurance engagement by KPMG. The *Disclose* register will also include copies of those prospective financial statements for the accounting periods ending 31 March 2020, 2021, 2022, 2023, and 2024.

As is required by section 60 of the Financial Markets Conduct Act 2013, we certify that we have given our consent to the inclusion of our independent assurance report on the prospective financial statements for the accounting periods ending 31 March 2020, 2021, 2022, 2023, and 2024 on the *Disclose* register in the form and context in which it appears and have not withdrawn such content before lodgement of the PDS with the Registrar.

We have not made or purported to have any statement in the PDS, other than in our report, and we expressly disclaim responsibility for any other statements in the PDS.

KPMG take no responsibility for, nor have we authorise or counselled the issue of, any part of the PDS other than the prospective financial statements referred to above and made available via the *Disclose* register.

Yours faithfully

A handwritten signature in blue ink, appearing to be 'KPMG'.

**KPMG**