

22 May 2019

Waimea Irrigators Limited
491 Nayland Road
Stoke
Nelson 7011

Email: natasha@waterforlife.nz

Dear Directors

Consent under section 60 of the Financial Markets Conduct Act 2013

- 1 We refer to the Product Disclosure Statement (**PDS**) for the offer of Water Shares (**Offer**) by Waimea Irrigators Limited (**Company**) which the Company intends to make available to the public and register on the Disclose Register entry for the Offer.
- 2 The PDS will include selected interim financial information for:
 - a) 9 months ended 31 December 2017 (unaudited);
 - b) 9 months ended 31 December 2018 (unaudited);
 - c) 12 months ended 31 March 2018 (audited); and
 - d) 7 months ended 31 March 2017 (audited),
(together, the **Selected Financial Information**).
- 3 The Disclose Register will also include:
 - a) Audited financial statements for the 7 months ended 31 March 2017;
 - b) Audited financial statements for the 12 months ended 31 March 2018; and
 - c) Unaudited financial statements for the 9 months ended 31 December 2018 (including information for the 9 months ended 31 December 2017),
(together, the **Financial Statements**)
- 4 As required by section 60 of the Financial Markets Conduct Act 2013, we certify that we have given our consent to the inclusion of the Selected Financial Information and the Financial Statements.
- 5 We will not withdraw this consent before lodgement of the PDS on the Offer Register.

Yours sincerely
Findex NZ Limited



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Partner – Business Advisory

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