

Waimea Irrigators Limited  
491 Nayland Road  
Stoke  
**NELSON 7011**

By email: [natasha@waterforlife.nz](mailto:natasha@waterforlife.nz)

23 May 2019

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).
- 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).
- 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:
  - (a) our independent auditor's report as enclosed in the full audited interim financial statements for 31 March 2017; and
  - (b) our independent auditor's report as enclosed in the full audited interim financial statements for 31 March 2018.

5 We will not withdraw this consent before lodgement of the PDS on the Offer Register.

Yours sincerely  
BDO CHRISTCHURCH

A handwritten signature in blue ink, appearing to read 'W. Johnstone', is written over the printed name.

Warren Johnstone  
Partner  
Audit and Assurance Services

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