

30 May 2019

Amuri Irrigation Company Limited
50 Mountainview Road
Culverden 7392

By email

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 A Shares (**Offer**) by Amuri Irrigation Company 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 28 February 2018 (unaudited);
 - (b) 9 months ended 28 February 2019 (audited);
 - (c) 12 months ended 31 May 2018 (audited);
 - (d) 12 months ended 31 May 2017 (audited); and
 - (e) 12 months ended 31 May 2016 (audited),(together, the **Selected Financial Information**).
- 3 The Disclose Register will also include:
 - (a) interim financial statements for the 9 months to 28 February 2019 (including audit report);
 - (b) the Annual Report for the 12 months ended 31 May 2018 (including audit report);
 - (c) the Annual Report for the 12 months ended 31 May 2017 (including audit report); and
 - (d) the Annual Report for the 12 months ended 31 May 2016 (including audit report),(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 our independent auditor's report as enclosed in the Financial Statements.
- 5 We will not withdraw this consent before lodgement of the PDS on the Offer Register.



BDO Christchurch