

Strictly Private and Confidential

FB Investors LLP
Lopian Gross Barnett & Co
6th Floor, Cardinal House
20 St. Marys Parsonage
Manchester
Lancashire
United Kingdom
M3 2LG

7 December 2017

Dear Sirs

Recommended partial offer for Sutton Harbour Holdings plc (the "Company")

We refer to the partial offer document to be posted on 7 December 2017 pursuant to Rule 24.1 of the City Code on Takeovers and Mergers (the "**Partial Offer Document**") in relation to the recommended partial cash offer by FB Investors LLP for up to 67,393,960 ordinary shares and containing a notice of general meeting in connection with a proposed cash subscription by FB Investors LLP for 9,322,034 ordinary shares (together with the partial cash offer representing approximately 72.65% of the enlarged issued share capital of the Company), a copy of which is attached thereto and initialled by us for the purposes of identification.

We hereby consent to the issue of the Partial Offer Document in the form attached with the inclusion therein of our name and references thereto in the form and context in which they appear.

Yours faithfully



For and on behalf of WH Ireland Limited