

The Independent FIH Directors  
FIH Group plc  
Kenburgh Court  
133-137 South Street  
Bishop's Stortford  
Hertfordshire  
CM23 3HX

22 February 2017

Dear Sirs,

**Recommended Cash Offer for FIH Group plc ("FIH") by Staunton Holdings Limited ("Staunton")**

We write to you with regard to the publishing of the offer document to be dated 23 February 2017 (the "**Offer Document**"), in connection with the recommended cash offer to be made by Staunton for the entire issued and to be issued share capital of FIH.

We confirm that we have given and not withdrawn our written consent to the issue of the Offer Document with the inclusion of our name and the references thereto in the form and context in which they appear.

Yours faithfully,



**Adrian Hadden**  
Head of Corporate Advisory and Broking  
0207 220 1751  
[adrian.hadden@whirelandcb.com](mailto:adrian.hadden@whirelandcb.com)