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24 May 2024

Ladies and Gentlemen

**James Fisher and Sons plc**

We consent to the inclusion in the circular dated 24 May 2024 ('the document') of our report dated 24 May 2024 in the form and context in which it appears. We attach a copy of the document initialled by us for the purpose of identification.

Our consent is required by Listing Rule 13.4.1R(6) and is given for the purpose of complying with that provision and for no other purpose.

Yours faithfully

*KPMG LLP*

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