



KPMG LLP
Bay Adelaide Centre
333 Bay Street, Suite 4600
Toronto, ON M5H 2S5
Canada

Telephone (416) 777-8500
Fax (416) 777-8818
Internet kpmg.ca

Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Office of the Superintendent of Securities, Northwest Territories
Nova Scotia Securities Commission
Nunavut Securities Office
Ontario Securities Commission
The Office of the Superintendent of Securities, Consumer, Corporate and Insurance Services Division,
Prince Edward Island
Autorité des marchés financiers
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

Re: Neo Cayman Holdings Ltd. (the “Entity”)

We refer to the prospectus dated November 30, 2017 relating to the Initial Public Offering of Neo Performance Materials Inc. by way of a Secondary Offering of Common Shares by OCM New Holdings (Cayman), L.P.

We consent to being named and to the use in the above mentioned prospectus of our report dated November 30, 2017 to the shareholders of the Entity on the following consolidated financial statements:

- Consolidated statement of financial position as at December 31, 2016,
- Consolidated statement of profit or loss, comprehensive income (loss), changes in equity and cash flows for the period from April 5, 2016 (date of incorporation) to December 31, 2016,
- and notes, comprising a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.



Yours very truly,

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

November 30, 2017
Toronto, Canada