



KPMG
Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

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

Dear Sirs/Mesdames:

IPL Plastics Inc. (the "Entity")

We refer to the prospectus of the Entity dated June 21, 2018 relating to the Initial Public Offering of common shares of the Entity.

We consent to being named and to the use in the above mentioned prospectus of our report dated June 21, 2018 to the directors of the Entity on the following financial statements:

- Consolidated statements of financial position as at December 31, 2017, December 31, 2016 and January 1, 2015;
- Consolidated statements of income, other comprehensive income, changes in equity and cash flows for each of the years in the three-year period ended December 31, 2017; and
- Notes comprising a summary of significant accounting policies and other explanatory information.

We also consent to being named and to the use in the above mentioned prospectus of our report dated June 21, 2018 to the directors of Macro Plastics, Inc. on the following financial statements:

- Consolidated statements of financial position as at December 31, 2016 and December 31, 2015;
- Consolidated statements of income, other comprehensive income, changes in equity and cash flows for each of the years in the two-year period ended 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 referred to above of either the Entity or of Macro Plastics, Inc. 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.

This letter is provided solely to the securities regulatory authorities to which it is addressed and should not be used for any other purpose.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG' in a stylized, cursive font. A horizontal line is drawn underneath the signature.

KPMG
June 21, 2018
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland