



Level 14, 440 Collins Street,
Melbourne, Victoria, Australia 3000

June 9, 2020

British Columbia Securities Commission
P. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver BC V7Y 1L2

Attention: Michael Wong

Dear Mr. Wong:

Re: First Growth Funds Limited (the “Company”)
Prospectus dated June 9, 2020 (the “Prospectus”)
Sedar Profile 3000030

The Company undertakes that while it remains a reporting issuer, it will obtain from Gemini Trust Company, the Sub-Custodian and any successor Sub-Custodian of the digital assets of the company: (a) an annual service auditor’s report (SOC 2 type 2 report); or (b) written confirmation from the sub-custodian to permit the auditor of the company to test its controls.

Yours truly,

First Growth Funds Limited

Per:

A handwritten signature in black ink, appearing to read "Anoosh", written over a horizontal line.

Anoosh Manzoori - CEO