

FirstGroup plc 395 King Street Aberdeen AB24 5RP

Dated: 11th November 2020

Dear Sir

Agreement of the member of First City Line Ltd a limited company incorporated in England and Wales under company number 01966277 (the "Company"), to the audit exemption under section 479A of the Companies Act 2006

We, the undersigned, being the sole member of the Company agree, for the purposes of section 479(2)(a) of the Companies Act 2006, to the Company adopting the exemption from audit under section 479A of the Companies Act 2006 for the financial year ended 31 March 2020.

Yours faithfully

Ayan Mey led

Ryan Mangold

Authorised signatory for and on behalf of FirstGroup plc

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SCT 20/11/2020 COMPANIES HOUSE