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Please do not
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COMPANIES FORM No. 155(6)(a)

Declaration in relation to assistance for the acquisition of shares

155(6)a

Pursuant to section 155(6) of the Companies Act 1985

Please complete
legibly, preferably
in black type, or
bold block letteringTo the Registrar of Companies
(Address overleaf - Note 5)

For official use

Company number

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02053619

Name of company

Note
Please read the notes
on page 3 before
completing this form.

* First Security (Guards) Limited

* insert full name
of companyØ insert name(s) and
address(es) of all
the directors

†/We Ø Bernard William Spencer of Apartment 67, Bath Hill Court, Bath Road, Bournemouth,
Dorset, BH1 2HT; Glenn Swaby of Ventanilla, 18 Gypsy Lane, Great Amwell, Ware
Hertfordshire, SG12 9RN, Jonathan Levine of 11 Belsize Lane, London, NW3 5AD and David Mundell
of Manor Cottage, High Street, Limpsfield, Surrey, RH8 ODR

† delete as
appropriate~~(the sole director)~~ [all the directors] † of the above company do solemnly and sincerely declare that:

The business of the company is:

§ delete whichever
is inappropriate(a) ~~that of a [recognised bank] [licensed institution] † within the meaning of the Banking Act 1979§~~(b) ~~that of a person authorised under section 3 or 4 of the Insurance Companies Act 1982 to carry on—
insurance business in the United Kingdom§~~(c) something other than the above§ **THE PROVISION OF SECURITY PERSONNEL
INTO THE RETAIL, TRANSPORT AND LEISURE MARKETS**

The company is proposing to give financial assistance in connection with the acquisition of shares in

the ~~[company]~~ [company's holding company] Interserve Specialist Services (Holdings) Limited

(Company Number: 02279581) (formerly MacLellan Group Plc)

Limited†

The assistance is for the purpose of ~~that acquisition~~ [reducing or discharging a liability incurred for the
purpose of that acquisition]. †The number and class of the shares acquired or to be acquired is: 99,803,624 Ordinary shares

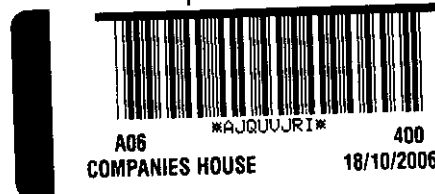
of 5 pence each in Interserve Specialist Services (Holdings) Limited (formerly MacLellan Group Plc).

Presenter's name address and
reference (if any) :

Ms S Gibson
Interserve Plc
Interserve House
Ruscombe Park
Twyford, Reading
Berkshire RG10 9JU

For official Use (02/06)
General Section

Post room



The assistance is to be given to: (note 2) Interserve Plc whose registered office address is Interserve
House, Ruscombe Park, Twyford, Reading, Berkshire, RG10 9JU (Company Number 88456)

Please do not
write in
this margin

Please complete
legibly, preferably
in black type, or
bold block lettering

The assistance will take the form of:

See Rider 1

The person who [has acquired]~~[will acquire]~~ the share is:

† delete as
appropriate

Interserve Plc (Company Number: 88456)

The principal terms on which the assistance will be given are:

See Rider 2

The amount of cash to be transferred to the person assisted is £ SEE RIDER 3

The value of any asset to be transferred to the person assisted is £ NIL

The date on which the assistance is to be given is within 8 weeks of the date of this declaration.

Please complete legibly, preferably in black type, or bold block lettering

- * delete either (a) or (b) as appropriate

(a) ~~We have formed the opinion that the company will be able to pay its debts as they fall due during the year immediately following that date~~ (note 3)

(b) ~~It is intended to commence the winding-up of the company within 12 months of that date, and I/we have formed the opinion that the company will be able to pay its debts in full within 12 months of the commencement of the winding up.~~* (note 3)

Declared at 117 Farrington Road
Luton EC1

Yours sweetly
J. S. Miller
Belle
A. Marshall

on

Day	Month	Year
05	10	2006

before me JK DEYAN
A Commissioner for Oaths or Notary Public or Justice of
the Peace or a Solicitor having the powers conferred on
a Commissioner for Oaths.

1 For the meaning of "a person incurring a liability" and "reducing or discharging a liability" see section 152(3) of the Companies Act 1985.

2 Insert full name(s) and address(es) of the person(s) to whom assistance is to be given; if a recipient is a company the registered office address should be shown.

3 Contingent and prospective liabilities of the company are to be taken into account - see section 156(3) of the Companies Act 1985.

4 The auditors report required by section 156(4) of the Companies Act 1985 must be annexed to this form.

5 The address for companies registered in England and Wales or Wales is:-

The Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

DX 33050 Cardiff

or, for companies registered in Scotland:-

The Registrar of Companies
37 Castle Terrace
Edinburgh
EH1 2EB

DX 235 Edinburgh

or LP-4 Edinburgh 2

Rider 1

The assistance will take the form of:

First Security (Guards) Limited (the "Company") entering into an £225 million multicurrency revolving credit facility (the "Facility") as an additional guarantor originally granted to Interserve Plc ("Interserve"), the Company's ultimate parent by The Royal Bank of Scotland plc and HSBC Bank plc, with HSBC Bank Plc as facility agent ("Facility Agent") dated 2 May 2006 (the "Agreement").

The proceeds of each advance made under the Agreement will be applied by Interserve to:

- i. The general corporate purpose of the Group (as defined in the Agreement);
- ii. the refinancing of the Current Facility (as defined in the Agreement) in full and any break funding costs, redemption premia and other costs payable in connection therewith;
- iii. the payment of the cash consideration required to be paid with respect to the Shares (as defined in the Agreement) the subject of the Offer (as defined in the Agreement);
- iv. (in the case of a Takeover Offer (as defined in the Agreement)) the cash consideration payable with respect to the Shares acquired pursuant to sections 428-430F of the Companies Act 1985;
- v. the refinancing of the Existing Target Debt (as defined in the Agreement) and any break funding costs, redemption premia and any other costs payable in connection with that refinancing;
- vi. (in the case of a Takeover (as defined in the Agreement) and after the Takeover Offer Unconditional Date (as defined in the Agreement) only) to fund any purchase of Shares in the market and outside of the Takeover Offer (as defined in the Agreement); and
- vii. the payment of the Acquisition Costs (as defined in the Agreement).

In repaying the Current Facility and financing or refinancing the working capital of the Group Interserve may be reducing or discharging the liability (the "Acquisition Debt") incurred by it in the acquisition of the entire issued share capital of Interserve Specialist Services (Holdings) Limited (formerly known as MacLellan Group Plc), the Company's former ultimate holding company and its current holding company.

By entering into the guarantee and indemnity contained in the Agreement of Interserve's indebtedness under the Agreement the company may be considered to be giving financial assistance to Interserve for the purpose of reducing or discharging the Acquisition Debt (as defined in the Agreement).

It is a condition of the Agreement that Interserve ensure that the Company and any of its subsidiaries nominated by Interserve shall, so soon as reasonably practicable

after the Offer Closing Date (as defined in the Agreement) but in any event within three months (if a financial assistance whitewash is required to be carried out) become an Additional Guarantor in accordance with Clause 29.6 of the Agreement.

To assist Interserve discharging the Acquisition Debt, the Company may from time to time make intercompany loans to Interserve, permit set-off against its credit balance in respect of the Acquisition Debt and/or provide other financial accommodation to Interserve (together and each an "Intercompany Loan").

Rider 2

The principal terms on which the assistance will be given are:

Upon becoming a Additional Guarantor, the Company would, together with each of the Original Guarantors (as defined in the Agreement) become a Guarantor under the Agreement and would with each other Guarantor irrevocably and unconditionally, jointly and severally:-

- (a) guarantee to each Finance Party (as defined in the Agreement) the due and punctual performance of all of Interserve's payment obligations under the Finance Documents (as defined in the Agreement);
- (b) undertake with each Finance Party that, whenever Interserve does not pay any amount when due under any Finance Document that the Guarantor shall immediately on demand by the Facility Agent (as defined in the Agreement) pay any amount as if it were the principal obligor; and
- (c) indemnify each Finance Party immediately on demand against any loss or liability suffered by that Finance Party, if any payment obligation guaranteed by it is or becomes unenforceable, invalid or illegal; the amount of the loss or liability under that indemnity being equal to the amount the Finance Party would otherwise have been entitled to recover

all as described in clause 16 of the Agreement.

By providing the Intercompany Loan, the Company would agree to make available to Interserve plc loan facilities as they may from time to time request which could be used to fund payments to be made for the purpose of or in connection with to reduce and/or discharge the Acquisition Debt (provided that the Company shall only be obliged to make advances as long as it remains able to pay its debts as they fall due).

Rider 3

The aggregate of any sum transferred or advanced by the Company to Interserve plc by way of the Intercompany Loan not exceeding an aggregate principal amount of £225,000,000 plus interest, cost and expenses.

Definitions

The definitions referred to above are set out below.

Accession Agreement means a letter, substantially in the form of Schedule 8 (Form of Accession Agreement), with such amendments as the Facility Agent and the Borrower may agree.

Acquisition means the acquisition by the Borrower of the Shares pursuant to the Offer.

Acquisition Costs means all fees, costs and expenses, stamp, registration and other Taxes incurred by (or required to be paid by) the Borrower or any other member of the Group in connection with the Acquisition or the Transaction Documents.

Acquisition Documents means:

- (a) the Offer Document; and
- (b) the Press Release.

Additional Guarantor means a member of the Group which becomes a Guarantor after the date of the Agreement (excluding, for the avoidance of doubt, each Initial Guarantor).

Administrative Party means an Arranger or the Facility Agent.

Affiliate means a *Subsidiary* or a *Holding Company* of a person or any other Subsidiary of that Holding Company.

Availability Period means the period from and including the date of the Agreement to and including the earlier of:

- (a) the Offer Expiry Date; and
- (b) the date one month prior to the Final Maturity Date.

Borrower means Interserve plc.

Break Costs means the amount (if any) which a Lender is entitled to receive under Subclause 26.3 (Break Costs) as compensation if any part of a Loan or overdue amount is repaid or prepaid.

Business Day means a day (other than a Saturday or a Sunday) on which banks are open for general business in London and:

- (a) if on that day a payment in or a purchase of a currency (other than euro) is to be made, the principal financial centre of the country of that currency; or
- (b) if on that day a payment in or a purchase of euro is to be made, which is also a TARGET Day.

Certain Funds Default means any event or circumstance constituting an Event of Default under:

- (a) Clause 22.2 (Non-payment);

- (b) Clause 22.3 (Breach of other obligations) (but only insofar as it relates to a breach of Clauses 20.4 (Pari passu ranking), 20.5 (Negative pledge), 20.6 (Disposals), 20.8 (Mergers), 20.9 (Acquisitions), 20.12 (Loans and Guarantees), 20.13 (Reduction in Share Capital) or 21 (Acquisition Covenants));
- (c) Clause 22.6 (Insolvency);
- (d) Clause 22.7 (Insolvency proceedings);
- (e) Clause 22.8 (Creditors' process); and
- (f) Clause 22.10 (Effectiveness of Finance Documents) (but, in the case of paragraph (b) thereof, with the words "against an Obligor" deemed to be inserted after the word "effective" and the word "ineffective"), in each case only in relation to the Borrower or a Material Subsidiary which is not a member of the Target Group.

Certain Funds Period means the period beginning on the date of the Agreement and ending on the earlier of:

- (a) the Offer Expiry Date;
- (b) in the case of the Offer being made by way of a Takeover Offer:
 - (i) the date falling four months after the date on which the Offer Document is posted if, by that date, the Borrower has not given a Takeover Offer Squeeze-Out Notice; or
 - (ii) the date falling 60 days after the first date on which the Borrower becomes entitled under Section 429 of the Companies Act 1985 to issue a Takeover Offer Squeeze-Out Notice; and
- (c) in the case of the Offer being made by way of a Scheme, the earlier of 120 days from the posting of the Offer Document and the day falling 14 days after the Scheme Effective Date.

Certain Funds Representation means each of the representations set out in Clauses 17.2 (Status) to 17.5 (Non-conflict) (inclusive) and 17.7 (Authorisations) (but ignoring any reference to any member of the Target Group).

Clean Up Period means the period commencing on the Offer Closing Date and ending on the date which is 120 days after the Offer Closing Date.

Code means The City Code on Takeovers and Mergers.

Commitment means:

- (a) for an Original Lender, the amount set opposite its name in Schedule 1 (Original Parties) under the heading "Commitments" and the amount of any other Commitment it acquires; and
- (b) for any other Lender, the amount of any Commitment it acquires, to the extent not cancelled, transferred or reduced under the Agreement.

Compliance Certificate means a certificate substantially in the form of Schedule 7 (Form of Compliance Certificate) setting out, among other things, calculations of the financial covenants.

Current Facility means all facilities made available under the £165,000,000 Multicurrency Revolving Loan Agreement dated 20th June 2003 (as amended from time to time including, without limitation, by a supplemental agreement dated 15 July 2003, an amendment letter dated 29 September 2004 and a second supplemental agreement dated 30 November 2005) between, among others, the Borrower, HSBC Bank plc and The Royal Bank of Scotland plc.

Default means:

- (a) an Event of Default; or
- (b) an event which would be (with the expiry of a grace period, the giving of notice or the making of any determination under the Finance Documents or any combination of them) an Event of Default.

EURIBOR means for a Term of any Loan or overdue amount in euro:

- (a) the applicable Screen Rate; or
- (b) if no Screen Rate is available for that Term of that Loan or overdue amount, the arithmetic mean (rounded upward to four decimal places) of the rates as supplied to the Facility Agent at its request quoted by the Reference Banks to leading banks in the European interbank market, as of 11.00 a.m. (Brussels time) on the Rate Fixing Day for the offering of deposits in euro for a period comparable to that Term.

euro means the single currency of the Participating Member States.

Event of Default means an event specified as such in Clause 21 (Default).

Existing Target Debt means any Financial Indebtedness of any member of the Target Group outstanding on or after the Offer Closing Date under any agreement or facility to which such member of the Target Group is a party on or prior to the Offer Closing Date.

Facility means the revolving credit facility made available under the Agreement.

Facility Office means the office(s) notified by a Lender to the Facility Agent:

- (a) on or before the date it becomes a Lender; or
 - (b) by not less than five Business Days' notice,
- as the office(s) through which it will perform its obligations under the Agreement.

Fee Letter means any letter entered into by reference to the Agreement between one or more Administrative Parties and the Borrower setting out the amount of certain fees referred to in the Agreement.

Final Maturity Date means the date which falls 60 months after the date of the Agreement.

Finance Document means:

- (a) the Agreement;
- (b) the Syndication Letter;
- (c) a Fee Letter;
- (d) a Transfer Certificate;
- (e) an Accession Agreement; or
- (f) any other document designated as such by the Facility Agent and the Borrower.

Finance Party means a Lender or an Administrative Party.

Financial Indebtedness means any indebtedness for or in respect of:

- (a) moneys borrowed;
- (b) any acceptance credit;
- (c) any bond, note, debenture, loan stock or other similar instrument;
- (d) any redeemable preference share;

- (e) any agreement treated as a finance or capital lease in accordance with generally accepted accounting principles in the jurisdiction of incorporation of the Borrower;
- (f) receivables sold or discounted (otherwise than on a non-recourse basis);
- (g) the acquisition cost of any asset to the extent payable after its acquisition or possession by the party liable where the deferred payment is arranged primarily as a method of raising finance or financing the acquisition of that asset other than in the normal course of trading;
- (h) any derivative transaction protecting against or benefiting from fluctuations in any rate or price (and, except for non-payment of an amount, the then mark to market value of the derivative transaction will be used to calculate its amount);
- (i) any other transaction (including any forward sale or purchase agreement) which has the commercial effect of a borrowing;
- (j) any counter-indemnity obligation in respect of any guarantee, indemnity, bond, letter of credit or any other instrument issued by a bank or financial institution; or
- (k) any guarantee, indemnity or similar assurance against financial loss of any person in respect of any item referred to in the above paragraphs.

Group means the Borrower and its Subsidiaries.

Guarantor means an Initial Guarantor or an Additional Guarantor.

Holding Company of any other person, means a company in respect of which that other person is a Subsidiary.

IBOR means LIBOR or EURIBOR.

IFRS means international accounting standards within the meaning of IAS Regulation 1606/2002 to the extent applicable to the relevant financial statements.

Increased Cost means:

- (a) an additional or increased cost;
 - (b) a reduction in the rate of return from a Facility or on its overall capital; or
 - (c) a reduction of an amount due and payable under any Finance Document, which is incurred or suffered by a Finance Party or any of its Affiliates but only to the extent attributable to that Finance Party having entered into any Finance Document or funding or performing its obligations under any Finance Document.
- Information Memorandum means an information memorandum relating to the Group for use in connection with the syndication of the Facility (including any appendices and/or attachments).

Initial Guarantor means each company listed in Part 2 of Schedule 1 (Original Parties).

Lender means:

- (a) an Original Lender; or
- (b) any person which becomes a Lender after the date of the Agreement.

LIBOR means for a Term of any Loan or overdue amount:

- (a) the applicable Screen Rate; or
- (b) if no Screen Rate is available for the relevant currency or Term of that Loan or overdue amount, the arithmetic mean (rounded upward to four decimal places)

of the rates, as supplied to the Facility Agent at its request, quoted by the Reference Banks to leading banks in the London interbank market, as of 11.00 a.m. on the Rate Fixing Day for the offering of deposits in the currency of that Loan or overdue amount for a period comparable to that Term.

Loan means, unless otherwise stated in the Agreement, the principal amount of each borrowing under the Agreement or the principal amount outstanding of that borrowing.

Majority Lenders means, at any time, Lenders:

- (a) whose share in the outstanding Loans and whose undrawn Commitments then aggregate 662/3 per cent. or more of the aggregate of all the outstanding Loans and the undrawn Commitments of all the Lenders;
- (b) if there is no Loan then outstanding, whose undrawn Commitments then aggregate 662/3 per cent. or more of the Total Commitments; or
- (c) if there is no Loan then outstanding and the Total Commitments have been reduced to zero, whose Commitments aggregated 662/3 per cent. or more of the Total Commitments immediately before the reduction.

Mandatory Cost means the cost of complying with certain regulatory requirements, expressed as a percentage rate per annum and calculated by the Facility Agent under Schedule 4 (Calculation of the Mandatory Cost).

Margin means:

- (a) (until the Borrower has delivered the Compliance Certificate in respect of the Measurement Period ending 30 June 2006) 0.55 per cent. per annum; and
- (b) (thereafter) the Margin shall be adjusted according to the ratio of Consolidated Total Net Borrowings to Consolidated EBITDA in respect of the most recently completed Measurement Period as set out below:

Column 1	Column 2	
Consolidated Total Net Borrowings to Consolidated EBITDA		Margin % p.a.
Greater than or equal to 2.25:1	0.65	
Greater than or equal to 1.75:1 but less than 2.25:1		0.55
Greater than or equal to 1.25:1 but less than 1.75:1		0.50
Less than 1.25:1	0.45	

Any such reduction in the Margin shall take effect only in relation to any Loan made at least three Business Days after receipt by the Facility Agent of the Compliance Certificate for such Measurement Period pursuant to Clause 18 (Information Covenants)). For the purpose of determining the Margin, "Consolidated Total Net Borrowings", "Consolidated EBITDA" and "Measurement Period" shall be determined in accordance with Clause 19.1 (Financial Definitions).

- (c) Notwithstanding (a) and (b) above, if a Default is continuing the Margin shall be 0.65 per cent. per annum.

Material Adverse Effect means a material adverse effect on:

- (a) the business or financial condition of any Obligor or the Group as a whole;
- (b) the ability of any Obligor to perform its obligations under any Finance Document;
- (c) the validity or enforceability of any Finance Document; or
- (d) any right or remedy of a Finance Party in respect of a Finance Document.

Material Group Member means an Obligor or a Material Subsidiary.

Material Subsidiary means, at any time, a Subsidiary of the Borrower which is incorporated in (or formed under the laws of) any part of the U.K. (but excluding (a) Interserve PFI Holdings Limited and its Subsidiaries, (b) Interserve PFI Holdings 2003 Limited and its Subsidiaries and (c) Landmarc Support Services Limited) whose gross assets, net assets, profits before interest or turnover (excluding intra-Group items), by reference to the accounting policies of the Group as at 31 December 2005, then equal or exceed five per cent. of the consolidated gross assets, net assets, profits before interest or turnover of the Group or such Subsidiary of the Borrower which the Borrower may propose as Material Subsidiary.

For this purpose:

- (a) the gross assets, net assets, profits before interest or turnover of a Subsidiary of the Borrower will be determined from its financial statements (consolidated if it has Subsidiaries) upon which the latest financial statements of the Group have been based;
- (b) if a Subsidiary of the Borrower becomes a member of the Group after the date on which the latest financial statements of the Group have been prepared, the gross assets, net assets, profits before interest or turnover of that Subsidiary will be determined from its latest financial statements;
- (c) the consolidated gross assets, net assets, profits before interest or turnover of the Group will be determined from its latest financial statements, adjusted (where appropriate) to reflect the gross assets, net assets, profits before interest or turnover of any company or business subsequently acquired or disposed of; and
- (d) any member of the Group to which the Borrower or any Material Subsidiary transfers all or substantially all of its assets will immediately become a Material Subsidiary; the subsequent financial statements of that member of the Group and the Group will be used to determine whether that member of the Group remains a Material Subsidiary or not on the basis of (a) to (c) above.

If there is a dispute as to whether or not a company is a Material Subsidiary, a certificate of the auditors of the Borrower will be, in the absence of manifest error, conclusive.

Maturity Date means the last day of the Term of a Loan.

Obligor means the Borrower or a Guarantor.

Offer means the offer by the Borrower for the Shares to be made either by means of the Scheme or the Takeover Offer.

Offer Closing Date means the Scheme Effective Date or the Takeover Offer Unconditional Date.

Offer Document means the document to be delivered to the shareholders of the Target setting out the Takeover Offer or the Scheme.

Offer Expiry Date means the date upon which the Offer lapses, terminates or is withdrawn (other than where, and on one occasion only, that lapse, withdrawal or termination arises because the Borrower intends to proceed with the Offer by the other alternative means of carrying out the Offer and the provisions of Clause 21.6 (Choice of Scheme or Takeover Offer) are complied with).

Offer Loan means any Loan the proceeds of which are to be used solely for the purposes set out in paragraph (c) and (d) of Clause 3.1 (Loans).

Optional Currency has the meaning given to that term in Clause 6.1.

Original Financial Statements means:

- (a) in relation to the Borrower, its audited consolidated financial statements for its financial year ended 31 December 2004;
- (b) in relation to each Initial Guarantor, its audited financial statements for its financial year ended 31 December 2004; and
- (c) in relation to any other Additional Guarantor, its audited financial statements delivered pursuant to Part 2 of Schedule 2 (Conditions Precedent Documents).

Original Obligor means the Borrower or an Initial Guarantor.

Panel means the Panel on Takeovers and Mergers.

Participating Member State means a member state of the European Communities that adopts or has adopted the euro as its lawful currency under the legislation of the European Community for Economic Monetary Union.

Permitted Disposal means a disposal (in a single transaction or in series of related transactions) where the gross assets the subject of that disposal are less than 15 per cent. of the gross assets of the Group.

For this purpose:

- (a) In the case of a disposal of an interest in an undertaking which will result in the gross assets of that undertaking no longer being consolidated in the accounts of the Borrower, the "gross assets the subject of that disposal" means the value of 100 per cent. of that undertaking's gross assets irrespective of what interest is disposed of.
- (b) In the case of a disposal of an interest in an undertaking which does not fall within paragraph (a) the "gross assets the subject of that disposal" means the consideration or, if greater, the book value of the gross assets attributed to that interest in the Group's latest financial statements delivered under the Agreement.
- (c) In the case of a disposal of assets other than an interest in an undertaking, the "gross assets the subject of that disposal" means the consideration or, if greater, the book value of those gross assets.
- (d) When calculating the consideration:
 - (i) the consideration attributable to any non-cash consideration means the stated value of that consideration under the agreements governing the disposal concerned or, if greater, the aggregate market value of that non-cash consideration;
 - (ii) the consideration is the amount paid to the Group including any deferred consideration (whenever payable) and all liabilities assumed or to be discharged by the purchasers (whether actual or contingent) as part of the terms of the transaction; and
 - (iii) if deferred consideration is or may be receivable by the Group in the future, the consideration will include the maximum total deferred consideration that is or may be receivable under the agreements governing the disposal concerned.
- (e) Subject to (a) to (d), gross assets will be determined from the latest financial statements of the Group delivered pursuant to the Agreement (and the consolidated financial statements of the relevant Subsidiaries of the Borrower on which such consolidated financial statements of the Group have been based).

Permitted Security Interests has the meaning given to that term in Clause 20.5(a) (Negative pledge).

Party means a party to the Agreement.

Press Release means the press release made or to be made by or on behalf of the Borrower announcing the terms of the Takeover Offer or the Scheme.

Pro Rata Share means:

- (a) for the purpose of determining a Lender's share in a utilisation of the Facility, the proportion which its Commitment bears to the Total Commitments; and
- (b) for any other purpose on a particular date:
 - (i) the proportion which a Lender's share of the Loans (if any) bears to all the Loans;
 - (ii) if there is no Loan outstanding on that date, the proportion which its Commitment bears to the Total Commitments on that date; or
 - (iii) if the Total Commitments have been cancelled, the proportion which its Commitment bore to the Total Commitments immediately before being cancelled.

Rate Fixing Day means:

- (a) the first day of a Term for a Loan denominated in Sterling;
 - (b) the second Business Day before the first day of a Term for a Loan denominated in any other currency (other than euro); or
 - (c) the second TARGET Day before the first day of a Term for a Loan denominated in euro,
- or such other day as the Facility Agent determines is generally treated as the rate fixing day by market practice in the relevant interbank market.

Reference Banks means the Facility Agent, The Royal Bank of Scotland plc and any other bank or financial institution appointed as such by the Facility Agent (after consultation with the Borrower) under the Agreement.

Refinancing Loan means any Loan the purpose of which is to refinance the Current Facility or any Existing Target Debt.

Repeating Representations means the representations which are deemed to be repeated under Clause 17.20 (Times for making representations).

Request means a request for a Loan, substantially in the form of Schedule 3 (Form of Request).

Rollover Loan means one or more Loans:

- (a) to be made on the same day that a maturing Loan is due to be repaid;
- (b) the aggregate amount of which is equal to or less than the maturing Loan;
- (c) in the same currency as the maturing Loan; and
- (d) to be made for the purpose of refinancing a maturing Loan.

Scheme means a cancellation scheme of arrangement under section 425 of the Companies Act 1985 proposed to Target by its shareholders and pursuant to which the Borrower shall become the holder of all the issued share capital of the Target.

Scheme Court Order means the order of the High Court of Justice in England and Wales sanctioning the Scheme, as required by Section 425 of the Companies Act 1985.

Scheme Effective Date means the date on which the Scheme Court Order is registered by the Registrar of Companies, as required by Section 425 of the Companies Act 1985.

Screen Rate means:

- (a) for LIBOR, the British Bankers Association Interest Settlement Rate; and
 - (b) for EURIBOR, the percentage rate per annum determined by the Banking Federation of the European Union,
- for the relevant currency and Term displayed on the appropriate page of the Telerate/Reuters screen selected by the Facility Agent. If the relevant page is replaced or the service ceases to be available, the Facility Agent (after consultation with the Borrower and the Lenders) may specify another page or service displaying the appropriate rate.

Security Interest means any mortgage, charge, pledge, lien or other security interest securing any obligation of any person or any other agreement or arrangement having a similar effect.

Shares means the shares in the capital of the Target (including any shares of the Target issued or to be issued while the Takeover Offer remains open for acceptance).

Subsidiary means:

- (a) a subsidiary within the meaning of section 736 of the Companies Act 1985; and
- (b) unless the context otherwise requires, a subsidiary undertaking within the meaning of section 258 of the Companies Act 1985.

Syndication Letter means the syndication side letter entered into on or about the date of the Agreement between, *inter alios*, the Borrower and the Arrangers.

Takeover Offer means the offer by or on behalf of the Borrower to acquire 100 per cent. of the Shares pursuant to the Takeover Offer Document (as that offer may be amended in accordance with the terms of the Agreement).

Takeover Offer Document means the offer document issued or to be issued by the Borrower to the shareholders of the Target in respect of the Takeover Offer.

Takeover Offer Squeeze-Out Notices means a notice under section 429(4) of the Companies Act 1985 to a shareholder of the Target (who has not accepted the Takeover Offer) of the Borrower's intention to compulsorily acquire the Shares of that shareholder.

Takeover Offer Unconditional Date shall mean the date on which the Takeover Offer has become or is declared unconditional in all respects.

Target means MacLellan Group PLC.

TARGET Day means a day on which the Trans-European Automated Real-time Gross Settlement Express Transfer payment system is open for the settlement of payments in euro.

Target Group means Target and its Subsidiaries.

Tax means any tax, levy, impost, duty or other charge or withholding of a similar nature (including any related penalty or interest).

Tax Deduction means a deduction or withholding for or on account of Tax from a payment under a Finance Document.

Tax Payment means a payment made by an Obligor to a Finance Party in any way relating to a Tax Deduction or under any indemnity given by that Obligor in respect of Tax under any Finance Document.

Term means each period determined under the Agreement by reference to which interest on a Loan or an overdue amount is calculated.

Total Commitments means the aggregate of the Commitments of all the Lenders, being £225,000,000 at the date of the Agreement.

Transaction Documents means the Finance Documents and the Acquisition Documents.

Transfer Certificate means a certificate, substantially in the form of Schedule 5 (Form of Transfer Certificate), with such amendments as the Facility Agent may approve or reasonably require or any other form agreed between the Facility Agent and the Borrower.

U.K. means the United Kingdom.

Utilisation Date means each date on which the Facility is utilised.

UKLA means the Financial Services Authority in its capacity as the competent authority for the purposes of Part IV of the Financial Services and Markets Act 2000.

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF FIRST SECURITY (GUARDS) LIMITED ("THE COMPANY") PURSUANT TO SECTION 156(4) OF THE COMPANIES ACT 1985

We have examined the attached statutory declaration of the directors of the Company dated 5 October 2006 in connection with the proposal that the Company should give financial assistance for the purchase of 99,803,624 ordinary shares in the Company's holding company, Interserve Specialist Services (Holdings) Limited.

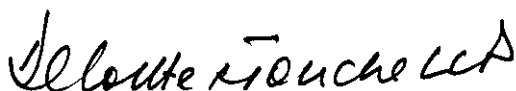
This report is made solely to the directors of the Company for the purpose of section 156(4) of the Companies Act 1985. Our work has been undertaken so that we might state to the directors of the Company those matters that we are required to state to them in an auditors' report under that section and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company, for our work, for this report, or for the opinions that we have formed.

Basis of opinion

We have enquired into the state of the Company's affairs in order to review the bases for the statutory declaration.

Opinion

We are not aware of anything to indicate that the opinion expressed by the directors in their declaration as to any of the matters mentioned in section 156(2) of the Companies Act 1985 is unreasonable in all the circumstances.



Deloitte & Touche LLP
Chartered Accountants and Registered Auditors
London
5 October 2006