



To the Directors of:

Firstgroup American Investments
Firstgroup US Finance Limited
GRT Bus Group Limited
FirstGroup Canadian Finance Limited
First International No.1 Limited
Firstgroup US Holdings
FB Canada Holdings Limited
FG Canada Investments Limited
First Bus Investments Limited 02206797
First International (Holdings) Limited
FGI Canada Holdings Limited

Ref: Agreement to Exemption

Dear Sir,

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.

For and behalf of FirstGroup PLC,

Ryan Mangold
Chief Financial Officer

