



**FirstGroup plc**

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15 February 2022

FB Canada Holdings Limited (SC356482)  
FG Canada Investments Limited (SC356484)  
FGI Canada Holdings Limited (SC356485)  
First International (Holdings) Limited (08743641)  
FirstBus Investments Limited (02205797)  
FirstGroup American Investments (SC330038)

(Together the 'Companies')

Dear Sir,

**Agreement to the audit exemption under section 479A of the Companies Act 2006**

We, the undersigned, being the sole member of the Companies agree, for the purposes of section 479(2)(a) of the Companies Act 2006, to the Companies adopting the exemption from audit under section 479A of the Companies Act 2006 for the financial year ended 27 March 2021.

Your faithfully

Authorised signatory for and on behalf of FirstGroup plc



**Rail Delivery Group**



FirstGroup plc

Registered in Scotland number 157176

395 King Street, Aberdeen AB24 5RP