



**Strictly Private and Confidential**

The Directors  
FirstGroup plc  
395 King Street  
Aberdeen  
United Kingdom  
AB24 5RP

10 May 2021

Dear Ladies and Gentleman

**FirstGroup plc (the “Company”)**

We refer to the circular dated 10 May 2021 issued by the Company, prepared in connection with the proposed sale of First Student and First Transit (“**Circular**”).

We hereby confirm that we have given and not withdrawn our written consent to the inclusion in the Circular of references to our name in the form and context in which it appears.

Yours faithfully

A handwritten signature in black ink, appearing to be "John Cole", written over a horizontal line.

For and on behalf of Goldman Sachs International