



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

J.P. Morgan Securities plc (“**J.P. Morgan Cazenove**”)
25 Bank Street
Canary Wharf
London
United Kingdom
E14 5JP

N. M. Rothschild & Sons Limited (“**Rothschild & Co**”)
New Court
St Swithin's Lane
London
United Kingdom
EC4N 8AL

10 May 2021

Dear Ladies and Gentlemen

FirstGroup plc (the “Company”)

We have given and not withdrawn our consent to the inclusion in the circular dated 10 May 2021 issued by the Company, of our report on the Unaudited Pro Forma Financial Information of the Retained Group set out in Section B of Part V (Unaudited Pro Forma Financial Information of the Retained Group), in the form and context in which it is included.

Our consent is required by item 13.4.1R(6) of the Listing Rules issued by the Financial Conduct Authority and is given for the purpose of complying with that provision and for no other purpose.

Yours faithfully

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers LLP'.

PricewaterhouseCoopers LLP
Chartered Accountants

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