

This letter is being sent to shareholders of NCC Group plc for information only and no action is required to be taken. If you have sold or transferred all of your shares in NCC Group plc please forward this letter to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected for onward transmission to the purchaser or transferee.

1 November 2013

Dear Shareholder

**Change of Auditors**

I am writing to advise you that KPMG LLP have been appointed as auditors for NCC Group plc and its subsidiary companies following a review by the Company of the effectiveness and efficiency of the external audit process carried out by Ernst & Young LLP for the year ended 31 May 2013 and their proposed audit fee for the year to 31 May 2014. Shareholders will be asked to reappoint KPMG LLP as auditors at the next Annual General Meeting.

Ernst & Young LLP have accordingly resigned as the auditors with effect from 30 October 2013 and as required by section 519(3) of the Companies Act 2006, have deposited a statement (which is included within paragraph 2 of their resignation letter) confirming the circumstances of their resignation.

A copy of Ernst & Young LLP's resignation letter (incorporating the statement at paragraph 2 confirming the circumstances of their resignation) is enclosed with this letter and is being sent to shareholders for information as required by section 520(2)(a) of the Companies Act 2006.

Yours faithfully



**Paul Mitchell**

Chairman

**The Directors**

NCC Group plc  
Manchester Technology Centre  
Oxford Road  
Manchester  
M1 7EF

29 October 2013

Our ref: SWW / DB / ZK

Dear Sirs

**Resignation as auditor to NCC Group PLC (Registered Number 4627044)**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of NCC Group PLC. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(3) of that Act, we confirm that the circumstances connected with our ceasing to hold office are that we were unable to agree an audit fee with the company for the year to 31 May 2014.

We draw your attention to the fact that NCC Group PLC has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP