



**SIG plc**  
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Sheffield Business Park  
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S9 1XH  
England

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24 May 2018

Dear Shareholder

### **Change of Auditor**

I am writing to inform you that on 10 May 2018, SIG plc (the "**Company**") held its Annual General Meeting ("**AGM**"). Resolution 11, to re-appoint Deloitte LLP ("**Deloitte**") as auditor of the Company, was not approved by shareholders at the AGM. As a result, Deloitte has ceased to be the Company's auditor. Following the AGM, the Company announced that the Board intends to carry out an audit tender process to appoint a new auditor.

The Companies Act 2006 requires an auditor of a public company who ceases to hold office to send to the company a statement of the circumstances connected with their ceasing to hold office. The company is then required to send a copy of that statement of circumstances to its shareholders, and other persons who are entitled to receive copies of the company's Annual Report and Accounts.

Accordingly, enclosed with this letter is a copy of Deloitte's statement of circumstances, which was deposited with the Company on 10 May 2018, following the conclusion of the AGM. It notes that the resolution proposed on 10 May 2018 to appoint Deloitte as auditors to hold office until the conclusion of the next general meeting was not approved by shareholders.

This letter is for information purposes only and has been provided solely in order to comply with the requirements in the Companies Act 2006. No further action is required from you in relation to the contents of this letter.

Yours sincerely

**Richard Monro**  
Company Secretary

If you have sold or otherwise transferred all of your SIG plc shares, please send this letter as soon as possible, to the purchaser or transferee or to the stockbroker, bank or other agent through whom the sale or transfer was effected, for delivery to the purchaser or transferee. However this letter should not be forwarded or transmitted in or into any jurisdiction in which such act would constitute a violation of the relevant laws in such jurisdiction. If you have sold or transferred only part of your holding of SIG plc shares, you should retain this letter and consult the stockbroker, bank manager or other agent through whom the sale or transfer was effected.

The Directors  
SIG PLC – registration number 998314  
Hillsborough Works  
Langsett Road  
Sheffield  
S6 2LW

10 May 2018

Dear Sirs

**Statement of reasons relating to the intention of Deloitte LLP not to seek re-appointment as auditors to SIG PLC at the conclusion of our term of office**

The resolution proposed on 10 May 2018 to appoint us as auditors to hold office until the conclusion of the next general meeting was not approved by shareholders.

Yours faithfully



Deloitte LLP